

## ABSTRAK

Judul : Pengaruh *Profitabilitas, Leverage* Dan Ukuran Perusahaan Terhadap Nilai Perusahaan Sektor Makanan Dan *Minuman* Yang Terdaftar Di Bursa Efek Indonesia Periode 2015 - 2018

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Dalam penelitian ini adalah Profitabilitas diproksikan dengan menggunakan *Return on Asset (ROA)*, Leverage diproksikan dengan menggunakan *Debt to Asset Ratio (DAR)*, dan Ukuran Perusahaan diproksikan dengan menggunakan Ln Total Aset selaku variabel independen dan *Price to Book Value (PBV)* selaku variabel dependen. Penelitian ini menggunakan seluruh perusahaan dalam sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia (BEI) periode 2015-2018 sebanyak 65 perusahaan. Teknik pengambilan sampel menggunakan purposive sampling dan diperoleh sebanyak 24 perusahaan dengan kriteria khusus dan menghasilkan total 96 data. Metode analisis yang digunakan yaitu metode uji Statistik deskriptif, uji asumsi klasik, analisis regresi linear berganda, uji hipotesis, dan koefisien determinasi adjusted R<sup>2</sup> dengan menggunakan software SPSS 22.0. Berdasarkan hasil penelitian dapat disimpulkan bahwa : (1) secara simultan Profitabilitas, Leverage, dan Ukuran Perusahaan berpengaruh signifikan terhadap Nilai Perusahaan diperusahaan industri barang konsumsi di Bursa Efek Indonesia tahun 2015-2018. (2) Profitabilitas berpengaruh positif dan signifikan terhadap Nilai Perusahaan. (3) Leverage berpengaruh positif dan signifikan terhadap Nilai Perusahaan. (4) Ukuran Perusahaan berpengaruh negatif dan tidak signifikan terhadap Nilai Perusahaan.

**Kata Kunci : Profitabilitas, Leverage, Ukuran Perusahaan, Nilai Perusahaan.**

## ABSTRACT

Title : Effect of Profitability, Leverage and Size Company on Food Sector Company Value And Beverages Listed on the Indonesia Stock Exchange Period 2015 – 2018

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In this study Profitability is proxied by using Return on Assets (ROA), Leverage is proxied by using Debt to Asset Ratio (DAR), and Company Size is proxied by using Ln Total Assets as an independent variable and Price to Book Value (PBV) as the dependent variable . This study uses all companies in the food and beverage sector listed on the Indonesia Stock Exchange (IDX) for the 2015-2018 period as many as 65 companies. The sampling technique used purposive sampling and obtained as many as 24 companies with specific criteria and produced a total of 96 data. The analytical method used is descriptive statistical test methods, classic assumption tests, multiple linear regression analysis, hypothesis testing, and the adjusted R2 coefficient of determination using SPSS 22.0 software. Based on the results of the study it can be concluded that: (1) Simultaneous Profitability, Leverage, and Company Size significantly influence the Company Value in the consumer goods industry company on the Indonesia Stock Exchange in 2015-2018. (2) Profitability has a positive and significant effect on Company Value. (3) Leverage has a positive and significant effect on Company Value. (4) Company size has a negative and not significant effect on Company Value.

**Keywords : Profitability, Leverage, Company Size, Company Value.**