ABSTRACT

Title: The Effect of Growth of Sales, Profitability and Funding Decisionson Company Value (Empirical Study on Basic and Chemical Industry SectorCompanies Listed on the IDX for the 2015-2019 Period).

Name : Anisa Nurdini Hudani

Study Program : Accounting

The purpose of this study is to determine the effect of growth of sales, profitability, and funding decisions on firm value in the basic and chemical industries for the 2015-2019 period. The independent variables in this study are growth of sales, profitability, and funding decisions. While the variable in this study is firm value. This study uses secondary data obtained from the annual financial statements listed on the Indonesia Stock Exchange. The sampling technique used in this study is a purposive sampling technique with the criteria for companies in the basic and chemical industries that publish 2015-2019 annual financial reports. The data used in this study were 27 companies. The method of data analysis in this study is multiple linear regression analysis which previously tested the classical assumptions. The hypothesis testers used the F statistical test, the t statistic test and the Adjusted R^2 coefficient of determination with a significance level of 32,7%. The results showed that the independent variables simultaneously (F significance test) had an effect on firm value with a significance value of 0.000. While partially (t test) shows that the variable growth of sales has no effect on firm value, profitability has a positive and significant effect on firm value, and funding decisions have no effect on firm value. Adjusted R^2 value of 0.327 which means that the ability of the three independent variables is able to explain the firm value of 32,7% while the rest is explained by other factors.

Keywords: firm value, growth of sales, profitability, and funding decisions.

iversitas Isa Unggu ix ersit