

ABSTRAK

PENGARUH PROFITABILITAS DAN *LEVERAGE* TERHADAP NILAI PERUSAHAAN PADA PERUSAHAAN *FOOD AND BEVERAGES* YANG TERDAFTAR DI BURSA EFEK INDONESIA (BEI)

Penelitian ini bertujuan untuk mengetahui pengaruh profitabilitas terhadap nilai perusahaan pada perusahaan *Food and Beverages* yang terdaftar di BEI dan untuk mengetahui pengaruh *Leverage* terhadap nilai perusahaan pada perusahaan *Food and Beverages* yang terdaftar di BEI. Adapun Indikator untuk mengukur variabel dalam penelitian ini yaitu Profitabilitas diukur melalui *Return on Assets* (ROA), *Leverage* diukur melalui *Debt to Equity Ratio* (DER), dan Nilai Perusahaan diukur melalui *Price book value* (PBV). Hasil dalam penelitian ini yaitu: Profitabilitas tidak berpengaruh terhadap nilai perusahaan *Food and Beverages* yang terdaftar di Bursa Efek Indonesia pada periode 2017-2019 dan *Leverage* berpengaruh positif terhadap nilai perusahaan *Food and Beverages* yang terdaftar di Bursa Efek Indonesia pada periode 2017-2019.

Kata kunci: Profitabilitas, *Leverage* dan Nilai Perusahaan.

ABSTRACT

THE EFFECT OF PROFITABILITY AND LEVERAGE ON COMPANY VALUE IN FOOD AND BEVERAGES COMPANIES LISTED ON THE INDONESIAN STOCK EXCHANGE (BEI)

This study aims to determine the effect of profitability on firm value at Food and Beverages companies listed on the IDX and to determine the effect of Leverage on firm value at Food and Beverages companies listed on the IDX. The indicators for measuring the variables in this study are Profitability measured by Return on Assets (ROA), Leverage is measured by Debt to Equity Ratio (DER), and Firm Value is measured by Price Book Value (PBV). The results in this study are: Profitability has no effect on the value of Food and Beverages companies listed on the Indonesia Stock Exchange in the 2017-2019 period and Leverage has a positive effect on the value of Food and Beverages companies listed on the Indonesia Stock Exchange in the 2017-2019 period.

Keywords: Profitability, Leverage and Value Company.