

ABSTRAK

Nilai Perusahaan merupakan pandangan yang diberikan investor terhadap tingkat keberhasilan suatu perusahaan sehingga mencapai tingkat kepercayaan dan keuntungan maksimum. Penelitian ini bertujuan untuk menganalisis pengaruh profitabilitas, *leverage*, dan likuiditas terhadap nilai perusahaan. Variabel yang digunakan dalam penelitian ini meliputi Profitabilitas (*Return On Assets*), *Leverage* (*Debt to Equity ratio*), Likuiditas (*Current Ratio*), dan Nilai Perusahaan (*Price To Book Value*). Sampel yang digunakan sebanyak 37 perusahaan *property* dan *real estate* yang terdaftar di Bursa Efek Indonesia Periode 2021-2023. Teknik pengambilan sampel menggunakan metode *purposive sampling*. Hasil penelitian membuktikan bahwa: (1) Profitabilitas berpengaruh positif signifikan terhadap nilai perusahaan, (2) *Leverage* berpengaruh positif signifikan terhadap nilai perusahaan, (3), Likuiditas berpengaruh positif signifikan terhadap nilai perusahaan.

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

ABSTRACT

Company Value is the view given by investors regarding the level of success of a Company so that it can achieve maximum levels of trust and profit. This research aims to analyze the influence of profitability, dividend policy and liquidity on company value. The variables used in this research include Profitability (Return on Assets), leverage (Debt to Equity ratio), Liquidity (Current Ratio) and Company Value (Price To Book Value). The sample used was 37 property and real estate companies listed on the Indonesia Stock Exchange for the 2021-2023 period. The sampling technique uses a purposive sampling method. The research results prove that: (1) Profitability has a significant positive effect on the value of the Company, (2) Leverage has a significant positive effect on the value of the Company and (3) Liquidity has a significant positive effect on the value of the Company.

Keywords: Profitability, Dividend Policy, Liquidity, Company Value.