

SKRIPSI

**PENGARUH PROFITABILITAS, LIKUIDITAS, UKURAN PERUSAHAAN
TERHADAP NILAI PERUSAHAAN PADA PERUSAHAAN MANUFAKTUR YANG
TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2017-2019**



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GUNA MENCAPAI GELAR SARJANA EKONOMI**

**PROGRAM STUDI S1 AKUNTANSI
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DOSEN PEMBIMBING


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**PENGARUH PROFITABILITAS, LIKUIDITAS, DAN UKURAN PERUSAHAAN
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Abstract:

This research aims to determine the effect of profitability, likuidity, and firm size on firm value in manufacturing company listed on the Indonesia Stock Exchange in 2017 – 2019. The sample was selected by purposive sampling method and the valid data were 75 companies. The data processing technique uses multiple regression analysis assisted by Software Eviews version 11.0. The results of this study indicate that profitability, liquidity and firm size have no effect on firm value. The implication of this research is if small assets are used optimally with optimal sales and cost efficiency, the company will still be able to maintain company value, as well as for companies that have large assets.

Keywords: Profitability, Likuidity, Firm Size, Firm Value.

Abstrak:

Penelitian ini bertujuan untuk mengetahui pengaruh profitabilitas, likuiditas, dan ukuran perusahaan terhadap nilai perusahaan pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada tahun 2017 – 2019. Sampel dipilih dengan metode *purposive sampling* dan data yang valid adalah 75 perusahaan. Teknik pengolahan data menggunakan analisis regresi berganda yang dibantu oleh program *Software Eviews* versi 11.0. Hasil penelitian ini menunjukkan bahwa profitabilitas, likuiditas, dan ukuran perusahaan tidak berpengaruh terhadap nilai perusahaan. Implikasi dari penelitian ini adalah aset yang kecil apabila digunakan dengan maksimal disertai penjualan yang optimal dan efisiensi terhadap biaya maka perusahaan akan tetap mampu menjaga nilai perusahaan, begitu pula bagi perusahaan yang memiliki aset besar.

Kata kunci : Profitabilitas, Likuiditas, Ukuran Perusahaan, Nilai Perusahaan.

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