

**PENGARUH PROFITABILITAS, SOLVABILITAS, LIKUIDITAS
TERHADAP NILAI PERUSAHAAN
(Studi Pada Perusahaan Manufaktur Subsektor *Food and Beverage* Yang
Terdaftar Di Bursa Efek Indonesia Tahun 2018-2022)**

ABSTRAK

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Penelitian ini bertujuan untuk mengetahui pengaruh profitabilitas, solvabilitas, likuiditas terhadap nilai perusahaan pada perusahaan manufaktur subsektor *Food and Beverage* yang terdaftar di Bursa Efek Indonesia tahun 2018-2022. Penelitian ini menggunakan metode kuantitatif dengan pendekatan deskriptif, dengan menggunakan data sekunder berupa laporan keuangan perusahaan manufaktur subsektor *Food and Beverage* yang telah resmi dipublish di www.idx.co.id Tahun 2018-2022. Populasi penelitian ini sebanyak 84 perusahaan dan sampel sebanyak 27 perusahaan dipilih melalui metode *purposive* sampling. Metode pengumpulan data menggunakan dokumentasi. Hasil penelitian yang telah dilakukan menunjukkan bahwa 1) profitabilitas memiliki pengaruh yang positif dan signifikan terhadap nilai perusahaan manufaktur subsektor *Food and Beverage* yang terdaftar di Bursa Efek Indonesia tahun 2018-2022, 2) Solvabilitas memiliki pengaruh yang positif dan signifikan terhadap nilai perusahaan manufaktur subsektor *Food and Beverage* yang terdaftar di Bursa Efek Indonesia tahun 2018-2022, dan 3) Likuiditas memiliki pengaruh negatif dan signifikan terhadap nilai perusahaan manufaktur subsektor *Food and Beverage* yang terdaftar di Bursa Efek Indonesia tahun 2018-2022.

Kata Kunci : Profitabilitas, Solvabilitas, Likuiditas, Nilai Perusahaan

***THE EFFECT OF PROFITABILITY, SOLVENCY, LIQUIDITY ON
COMPANY VALUE
(Study of Manufacturing Companies in the Food and Beverage Subsector
Listed on the Indonesia Stock Exchange in 2018-2022)***

ABSTRACT

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This study aims to determine the effect of profitability, solvency, liquidity on firm value in Food and Beverage sub-sector manufacturing companies listed on the Indonesia Stock Exchange in 2018-2022. This study uses a quantitative method with a descriptive approach, using secondary data in the form of financial reports of manufacturing companies in the Food and Beverage sub-sector which have been officially published on www.idx.co.id for 2018-2022. The population of this study were 84 companies and a sample of 27 companies were selected through a purposive sampling method. Methods of data collection using documentation. The results of the research that has been carried out show that 1) profitability has a positive and significant influence on the value of the Food and Beverage sub-sector manufacturing companies listed on the Indonesia Stock Exchange in 2018-2022, 2) Solvability has a positive and significant effect on the value of the Food sub-sector manufacturing companies and Beverage listed on the Indonesia Stock Exchange in 2018-2022, and 3) Liquidity has a negative and significant effect on the value of manufacturing companies in the Food and Beverage sub-sector listed on the Indonesia Stock Exchange in 2018-2022.

Keywords: Profitability, Solvency, Liquidity, Firm Value