

**PENGARUH *EMPLOYEE STOCK OPTION PLAN* (ESOP) DAN  
PROFITABILITAS TERHADAP NILAI PERUSAHAAN  
(Studi Pada Perusahaan manufaktur Sub Sektor Makanan dan Minuman  
Periode 2018-2022)**

**ABSTRAK**

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Penelitian ini bertujuan untuk mengetahui apakah *Employee Stock Option Plan* dan profitabilitas berpengaruh terhadap Nilai Perusahaan pada Perusahaan Makanan dan Minuman yang terdaftar di Bursa Efek Indonesia tahun 2018-2022. Penelitian menggunakan metode penelitian kuantitatif yang dilaksanakan melalui pengumpulan data dengan data sekunder, populasi yaitu Laporan Keuangan Perusahaan manufaktur sub sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia (BEI) periode 2018–2022. Sampel dalam penelitian ini berupa neraca dan laporan laba/rugi Perusahaan manufaktur sub sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia (BEI) periode 2018–2022, analisa data dengan menggunakan metode statistik Regresi Linier berganda dan pengujian hipotesis. Hasil penelitian menunjukkan bahwa 1) Terdapat pengaruh ESOP terhadap Nilai Perusahaan manufaktur sub sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia (BEI) periode 2018–2022 2) Terdapat pengaruh Profitabilitas terhadap Nilai Perusahaan manufaktur sub sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia (BEI) periode 2018–2022

*Kata Kunci:* *Employee Stock Option Plan* (ESOP), Profitabilitas dan nilai perusahaan

**EFFECT OF EMPLOYEE STOCK OPTION PLAN (ESOP) AND  
PROFITABILITY ON COMPANY VALUE  
(Study of Manufacturing Companies in the Food and Beverage Sub-Sector  
for the 2018-2022 Period)**

**ABSTRACT**

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*This study aims to find out whether the Employee Stock Option Plan and profitability affect company value in food and beverage companies listed on the Indonesia Stock Exchange in 2018-2022. The research uses quantitative research methods which are carried out through data collection with secondary data, population, namely Financial Statements of food and beverage sub-sector manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the 2018–2022 period. The sample in this study is in the form of balance sheets and profit/loss reports for food and beverage sub-sector manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the period 2018–2022, data analysis using the multiple Linear Regression statistical method and hypothesis testing. The results of the study show that 1) There is an ESOP effect on the Value of the food and beverage sub-sector manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the 2018–2022 period 2) There is a Profitability effect on the Value of the food and beverage sub-sector manufacturing companies listed on the Stock Exchange Indonesia (IDX) for the 2018–2022 period*

*Keywords: Employee Stock Option Plan (ESOP), Profitability and company value*