

## **ABSTRACT**

### ***EFFECT OF RETURN ON ASSETS (ROA), FIRM SIZE AND DEBT TO EQUITY RATIO (DER) ON COMPANY VALUE (Survey of Food and Beverage Companies on indonesia Stock Exchange 2017-2020)***

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*This research aims to find out (1) Return on Asset, Firm Size, and Debt to Equity Ratio to the value of companies in food and beverage companies listed on the Indonesia Stock Exchange, (2) The effect of return on asset, firm size, and debt to equity ratio on the value of the company partially on food and beverage companies listed on the Indonesia Stock Exchange, (3) The effect of return on asset, firm size, and debt to equity ratio on the value of the company simultaneously on food and beverage companies listed on the Indonesia Stock Exchange. In this study, based on purposive sampling criteria obtained by 18 companies. The data used is secondary data in the form of the company's annual report for 2017-2020 obtained through the official website of the Indonesia Stock Exchange [www.idx.co.id](http://www.idx.co.id). The research method used is a descriptive, quantitative analysis research method with a survey approach. The data analysis technique used is regression analysis of panel data with Eviews 10 tool. Based on the results of research and data processing shows that: (1) Return on Asset increases every year, firm size and debt to equity ratio decreases every year, and the value of the company fluctuates every year. (2) Partially return on assets, firm size and debt to equity ratio have an insignificant effect on the value of the company (3) simultaneous return on asset, firm size, and debt to equity ratio have a significant effect on the value of the company.*

*Keyword : Retun On Asset, Firm Size, Debt to Equity Ratio, Firm Value.*