

ABSTRAK

PENGARUH PROFITABILITAS DAN *INVESTMENT OPPORTUNITY SET* TERHADAP NILAI PERUSAHAAN

(Studi pada Perusahaan Makanan dan Minuman yang terdaftar di Bursa Efek Indonesia tahun 2015-2020)

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Penelitian ini bertujuan untuk mengetahui pengaruh Profitabilitas dan *Investment Opportunity Set* serta Nilai Perusahaan pada perusahaan makanan dan minuman yang terdaftar di Bursa Efek Indonesia tahun 2015-2020 dan Pengaruh Profitabilitas dan *Investment Opportunity Set* terhadap nilai perusahaan pada perusahaan makanan dan minuman yang terdaftar di Bursa Efek Indonesia periode tahun 2015-2020. Dalam penelitian ini, berdasarkan kriteria *purposive sampling* diperoleh 9 perusahaan sebagai sampel. Data yang digunakan merupakan data sekunder berupa prospektus dari perusahaan makanan dan minuman yang terdaftar di Bursa Efek Indonesia tahun 2015-2020 yang diperoleh melalui website resmi Bursa Efek Indonesia www.idx.co.id serta website resmi perusahaan terkait. Teknis analisis data yang digunakan adalah analisis regresi data panel. Berdasarkan hasil penelitian dan pengolahan data menunjukkan bahwa : (1) Profitabilitas dan *Investment Opportunity Set* mempunyai nilai yang mengalami kenaikan dan penurunan pada perusahaan makanan dan minuman yang terdaftar di Bursa Efek Indonesia tahun 2015-2020 (2) Profitabilitas berpengaruh positif dan signifikan terhadap nilai perusahaan dan *Investment Opportunity Set* berpengaruh positif dan signifikan terhadap nilai perusahaan (3) Profitabilitas dan *Investment Opportunity Set* secara simultan berpengaruh positif signifikan terhadap nilai perusahaan.

Kata Kunci : Profitabilitas, *Investment Opportunity Set*, Nilai Perusahaan.

ABSTRACT

THE EFFECT OF PROFITABILITY AND INVESTMENT OPPORTUNITY SET ON COMPANY VALUE

*(A Studi on Food and Beverages Companies Listed on the Indonesia Stock
Exchange in 2015-2020)*

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This study aims to determine the effect Profitability and Investment Opportunity Set as well as Company Value on food and beverages companies listed on the Indonesian Stock Exchange for the period 2015-2020 and The effect of Profitability and Investment Opportunity Set on company value in food and beverage companies listed on the Indonesia Stock Exchange period 2015-2020. Based on purposive sampling criteria, 9 companies were obtained as samples in this study. The data used are secondary data in the form of prospectus from food and beverage companies listed on the Indonesia Stock Exchange in 2015-2020 obtained through the official website of the Indonesia Stock Exchange www.idx.co.id and the official website of related companies. The data analysis technique used is panel data regression analysis. Based on the results of research and data processing shows that: (1) Profitability and Investment Opportunity Set have values that have increased and decreased in food and beverage companies listed on the Indonesia Stock Exchange in 2015-2020, (2) Profitability has a positive and significant effect on firm value, and Investment Opportunity Set has a positive and significant effect on firm value (3) Profitability and Investment Opportunity Set simultaneously have a significant effect on firm value.

Keywords: Profitability, Investment Opportunity Set, Company Value