ABSTRACT

This study aims to examine empirically about the influence of Profitability, Tax Avoidance, Leverage and Company Size on Company Values in Manufacturing Companies in the Sub-Food and Beverage Consumer Goods Sector listed on the Indonesia Stock Exchange in 2013-2017.

The sampling technique used in this study is non probability sampling by using a purposive sampling approach to know the influence of profitability, tax avoidance, leverage and firm size on firm value. The study was conducted with quantitative and descriptive methods, by using a sample of 11 Manufacturing Companies in the Sub-Food and Beverage Consumer Goods Sector listed on the Indonesia Stock Exchange in 2013-2017. Technique data analysis used in this research is hypothesis test (t test), multiple linear test, correlation coefficient test, simultan test (f test) and coefficient of determination.

The results showed that Profitability, Tax Avoidance, Leverage, and Company Size have a significant effect on the Corporate Value of the Sub-Food and Beverage Consumer Goods Sector listed on the Indonesia Stock Exchange in 2013-2017 with a contribution of 72.3%.

Keywords: Profitability, Tax Avoidance, Leverage and Company Size on Company Values