

## **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*