

## **ABSTRACT**

*Value relevance is the ability of accounting information contained in the company's financial report to reflect firm value. One of the models commonly used in value relevance research is the Ohlson model, which links financial data to firm value. The model connects firm value (stock return / stock price) with accounting earning. The relevance of Accounting Earnings Value is measured by looking at the magnitude of the relationship between earnings and the company's stock return.*

*This study aims to measure how the Company's Risk, Leverage, Growth Opportunities, and the Relevance of Accounting Earnings Value and find out how much influence the Risk of Company, Leverage, and Growth Opportunities on the Relevance of Accounting Earnings Value.*

*This study uses a purposive sampling method for sampling. Based on purposive sampling criteria, the samples used in this study were 13 food and beverage sub-sector manufacturing companies listed on the Indonesia Stock Exchange in 2014-2018. The research approach used in this research is descriptive analysis and verification analysis. The statistical analysis used in this study is simple linear regression, correlation analysis, hypothesis testing using t test, and coefficient of determination.*

*The results showed that the variable Company Risk and Leverage have negative effect on the Relevance of Accounting Earnings Value and the variable Growth Opportunity have positive effect on the Relevance of Accounting Earnings Value.*

*Keywords: Company Risk, Leverage, Growth Opportunities and Relevance of Accounting Earnings Value*