

ABSTRACT

Company value is very important for shareholders because high company value can increase shareholder prosperity. To assess a company, the company value becomes an indicator of the market as a whole so that the company value can show the company's prospects in the future. The aim of this research is to determine the effect of leverage, profitability and company size on company value in the food & beverage sector on the IDX for the 2017-2021 period.

The population in this research is food and beverage sub-sector companies listed on the Indonesia Stock Exchange in 2017-2021, totaling 37 companies with a sampling technique based on criteria using purposive sampling. The samples obtained were based on the criteria of 17 food and beverage sub-sector companies. This type of research is quantitative with a causal associative approach. The data analysis technique used is quantitative with descriptive statistics using SPSS v 25.

The research results state that leverage partially has a positive and significant effect on company value. Profitability has a positive and significant effect on profitability. Company size has a positive and significant effect on company value. And based on the results of the simultaneous test, the variables leverage, profitability and company size influence company value in the Food & Beverage Sector on the IDX for the 2017-2021 period. Companies are advised to maximize profits by improving their performance in managing their debt policies so that they can contribute to increasing company value in the future. Management also needs to increase the productivity of its assets as an indicator of company size so that it can contribute to increasing company value.

Keywords: *Leverage, Profitability, Company Size*

