

ABSTRAK

Skripsi dengan judul “Pengaruh Profitabilitas terhadap Nilai Perusahaan (Studi Kasus pada Perusahaan Manufaktur Sektor Industri Barang Konsumsi Subsektor *Food and Beverage* di BEI periode 2015-2019)” ini ditulis oleh Yunia Nur Azizah, NIM.12405173024, Jurusan Manajemen Bisnis Syariah, Fakultas Ekonomi dan Bisnis Islam, UIN Sayyid Ali Rahmatullah Tulungagung dengan pembimbing Nadia Roosmalita Sari, S.Pd.,M. Kom.

Turunnya nilai rasio profitabilitas dapat menyebabkan turunnya penilaian dan kepercayaan para investor untuk menginvestasikan modalnya ke suatu perusahaan. Karena rasio profitabilitas ini salah satu rasio yang memiliki pengaruh besar terhadap nilai perusahaan. Nilai perusahaan dapat dipengaruhi oleh rasio profitabilitas, diantaranya *Return On Asset*, *Return On Equity*, *Net Profit Margin*, dan *Gross Profit Margin* yang telah digunakan dalam penelitian ini.

Penelitian ini memiliki tujuan untuk: (1) mengetahui pengaruh ROA terhadap nilai perusahaan, (2) mengetahui pengaruh ROE terhadap nilai perusahaan, (3) mengetahui pengaruh NPM terhadap nilai perusahaan, (4) mengetahui pengaruh GPM terhadap nilai perusahaan, dan (5) mengetahui pengaruh ROA, ROE, NPM, dan GPM terhadap nilai perusahaan.

Penelitian ini menggunakan metode analisis data kuantitatif dan metode dokumentasi sebagai teknik pengambilan data. Populasi pada penelitian ini adalah seluruh perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia. Jumlah sampel yang didapatkan pada penelitian ini sebanyak 19 perusahaan, dengan *purposive sampling* sebagai teknik pengambilan sampelnya.

Hasil dari penelitian ini menunjukkan bahwa (1) *Return On Asset* berpengaruh positif dan signifikan terhadap nilai perusahaan manufaktur sektor industri barang konsumsi subsektor *food and beverage* yang terdaftar di BEI periode 2015-2019., (2) *Return On Equity* berpengaruh positif terhadap nilai perusahaan manufaktur sektor industri barang konsumsi subsektor *food and beverage* yang terdaftar di BEI periode 2015-2019., (3) *Net Profit Margin* berpengaruh negatif dan signifikan terhadap nilai perusahaan manufaktur sektor industri barang konsumsi subsektor *food and beverage* yang terdaftar di BEI periode 2015-2019., (4) *Gross Profit Margin* berpengaruh negatif dan signifikan terhadap nilai perusahaan manufaktur sektor industri barang konsumsi subsektor *food and beverage* yang terdaftar di BEI periode 2015-2019., (5) *Return On Asset*, *Return On Equity*, *Net Profit Margin*, dan *Gross Profit Margin* secara simultan berpengaruh positif dan signifikan terhadap nilai perusahaan manufaktur sektor industri barang konsumsi subsektor *food and beverage* yang terdaftar di BEI periode 2015-2019.

Kata kunci: Nilai Perusahaan, *Return On Asset*, *Return On Equity*, *Net Profit Margin*, *Gross Profit Margin*, dan *Price to Book Value*.

ABSTRACT

Thesis with the title “The Effect of Profitability on Firm Value (Case Study on Manufacturing Companies in the Food and Beverage Sub-Sector of the Consumer Goods Industry on the IDX for the 2015-2019 Periods)” was written by Yunia Nur Azizah, NIM.12405173024, Department of Sharia Business Management, Faculty of Economics and Islamic Business, UIN Sayyid Ali Rahmatullah Tulungagung, supervised by Nadia Roosmalita Sari, S.Pd.,M.Kom.

The decline in the value of the profitability ratio can cause a decrease in the assessment and confidence of investors to invest their capital in a company, because this profitability ratio is one of the ratios that have a major influence on firm value. Firm value can be influenced by profitability ratios, including Return on Assets, Return on Equity, Net Profit Margin, and Gross Profit Margin that have been used in this study. The ups and downs of the profitability ratio need to be a concern for the company’s management because it will affect the good or bad of the investors’ assessment of the company.

This study uses quantitative data analysis methods and documentation methods as data collection techniques. The population in this study was all manufacturing companies listed on the Indonesia Stock Exchange. The number of samples obtained in this study was 19 companies, with purposive sampling as the sampling technique.

The results of this study indicate that (1) Return on Assets has a positive and significant effect on the value of manufacturing companies in the food and beverage sub-sector consumer goods sector listed on the IDX for the 2015-2019 periods, (2) Return on Equity has a positive effect on the value of manufacturing companies the consumer goods industry sector in the food and beverage sub-sector listed on the Indonesia Stock Exchange for the 2015-2019 periods, (3) Net Profit Margin has a negative and significant effect on the value of manufacturing companies in the food and beverage sub-sector consumer goods industry listed on the Indonesia Stock Exchange for the 2015-2019 periods, (4) Gross Profit Margin has a negative and significant effect on the value of manufacturing companies in the food and beverage sub-sector consumer goods sector listed on the IDX for the 2015-2019 periods, (5) Return on Assets, Return on Equity, Net Profit Margin, and Gross Profit Margin simultaneously has a positive and significant effect on the value of manufacturing companies in the new industrial sector consumption of the food and beverage sub-sector listed on the IDX for the 2015-2019 period.

Keywords: Firm Value, Return on Assets, Return on Equity, Net Profit Margin, Gross Profit Margin, and Price to Book Value.