

ABSTRACT

Corporate value is the main focus in making decisions by investors to do invesatasi on a company. To be able to attract investors, the company expects financial managers will take the best action for the company by maximizing the value of the company so that shareholder wealth can be achieved. With a good corporate value then the company will be viewed favorably by potential investors.

This study aims to examine the influence of current ratio, debt to equity ratio, total asset turnover and return on equity on the value of the company in the food and beverage manufacturing sector which is listed on Indonesia Stock Exchange (BEI) for 2011-2016 period. The data used in this research is obtained from annual report data. The population in this research is the company of food and beverage sector which listed on BEI. The sample selection technique used was purposive sampling and obtained 7 food and beverage companies with research period in 2011-2016. Data analysis method in this research is panel data regression analysis using software Eviews version 9.

The results showed that simultaneously current ratio, debt to equity ratio, total asset turnover and return on equity have significant effect to firm value. While partially, current ratio and total assets turnover have a significant positive effect on firm value. While the debt to equity ratio negatively affect the value of the company and return on equity does not affect the value of the company. Based on the results of this study, if the food and beverage companies want to increase the value of the company, the food and beverage companies need to increase the current ratio and total assets turnover.

Keywords: Current Ratio, Debt to Equity Ratio, Total Assets Turnover, Return On Equity, Company Value