ABSTRACT

Company value represents the achievement and perception of external parties towards a company after several years of operations since its establishment. It also reflects the success of the company's management. The purpose of this study is to determine the effect of the variables profitability, leverage, and intangible assets on company value in healthcare sector companies listed on the IDX from 2019 to 2024.

This research uses a quantitative method with secondary data, which was processed using SPSS software for hypothesis testing. The sampling technique used was purposive sampling, and the sample that met the criteria consisted of 10 healthcare sector companies from 2019 to 2024. The analysis in this study employed descriptive statistical analysis and multiple linear regression.

The test results found that, simultaneously, profitability, leverage, and intangible assets affect company value in the healthcare sector from 2019 to 2024. Partially, leverage had no effect on company value. Profitability had a positive effect on company value, while intangible assets had no effect.

It is recommended that management of companies in the healthcare sector pay attention to the profitability aspect if they want to increase their company's value. For investors, if they wish to invest in healthcare sector companies listed on the IDX based on company value, they should consider the profitability factor. It is also suggested that future research add other variables with the potential to have a greater influence on company value, such as sales growth and solvency, and consider using different research objects and timeframes.

Keywords: *intangible asset, leverage, company value, profitability*