

## **ABSTRACT**

*This study aims to determine the influence of Profitability (ROA), Funding Decision (DER), Dividend Policy (DPR), and Corporate Governance (board of directors, board of commissioners, and audit committees) to Firm Value (PBV).*

*The research method used was multiplied analysis linear regression with hypothesis testing of statistic  $t$  and  $f$  test. The sample used in this research was the secondary data from financial report of manufacture enterprise which listed on Indonesia Stock Exchange in 2012-2014. The sample was taken using the method of purposive sampling, and those meeting the selection criteria were also taken.*

*From the results of the regression analysis showed that partially funding decision, dividend policy, board of directors, board of commissioners, and board of audit committees do not have a significant influence to firm value. Meanwhile profitability has significant influence to firm value of manufacture enterprise. From this research is also known that those six variables have an influence to firm value with percentage coefficient determination are 46.3%.*

*Keywords: profitability, funding decision, dividend policy, board of directors, board of commissioners, and board of audit committees, firm value*

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## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh Profitabilitas (ROA), Keputusan Pendanaan (DER), Kebijakan Deviden (DPR), dan *Corporate Governance* (Dewan Direksi, Dewan Komisaris dan Komite Audit) terhadap Nilai Perusahaan (PBV).

Metode penelitian ini menggunakan analisa Regresi Linear Berganda dengan pengujian hipotesis uji f dan uji t. Sampel yang digunakan adalah data sekunder yang berasal dari laporan keuangan perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2012-2014. Sampel diambil dengan metode *purposive sampling* dan yang memenuhi criteria pemilihan sampel.

Hasil penelitian ini menunjukkan bahwa secara parsial variabel keputusan pendanaan, kebijakan dividen, dewan direksi, dewan komisaris dan komite audit secara signifikan tidak berpengaruh terhadap nilai perusahaan. Sedangkan profitabilitas berpengaruh secara signifikan terhadap nilai perusahaan. Dari hasil uji koefisien determinasi diketahui bahwa keenam variabel independen tersebut mempengaruhi nilai perusahaan dengan koefisien determinasi sebesar 46,3%.

Kata kunci: profitabilitas, keputusan pendanaan, kebijakan deviden, dewan direksi, dewan komisaris, nilai perusahaan

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