

ABSTRAK

Penelitian ini bertujuan untuk menguji faktor-faktor yang mempengaruhi nilai perusahaan seperti Nilai Buku Ekuitas, profitabilitas dan struktur modal, serta membandingkan apakah ada perbedaan antara nilai perusahaan di Indonesia dan Malaysia periode 2013-2017. Sampel dalam penelitian ini sebanyak 55 dari 11 perusahaan *Food and Beverage* di Indonesia dan 105 dari 21 perusahaan *Food and Beverage* di Malaysia.

Hasil penelitian ini menunjukkan bahwa, Nilai Buku Ekuitas berpengaruh positif signifikan terhadap nilai perusahaan Indonesia, Nilai Buku Ekuitas berpengaruh negatif tidak signifikan terhadap nilai perusahaan Malaysia, Profitabilitas berpengaruh positif tidak signifikan terhadap nilai perusahaan Indonesia, Profitabilitas berpengaruh positif signifikan terhadap nilai perusahaan Indonesia, Struktur modal berpengaruh positif tidak signifikan terhadap nilai perusahaan Indonesia, Struktur modal berpengaruh positif tidak signifikan terhadap nilai perusahaan Malaysia, Nilai perusahaan Indonesia dan Malaysia memiliki perbedaan yang signifikan

Kata kunci : Nilai Buku Ekuitas, Profitabilitas, Struktur Modal, Nilai Perusahaan, *Return on Asset, Debt on Equity Ratio, Price to book value*



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ABSTRACT

This study aims to analyze the factors that influence the value of companies such as Book Value Equity, profitability and capital structure, and compare the number of companies in Indonesia and Malaysia for the 2013-2017 period. The sample in this study were 55 of 11 Food and Beverage companies in Indonesia and 105 of 21 Food and Beverage companies in Malaysia.

The results of this study indicate that Book Value Equity is significantly positive towards the value of Indonesian companies, Book Value Negative equity is not significant to the value of Malaysian companies, Positive profitability is not significant to the value of Indonesian companies, Profitability is significantly positive towards the value of the company Indonesia, Positive capital structure is not significant to the value of Indonesian companies, Positive capital structure is not significant to the value of Malaysian companies, Indonesian and Malaysian company values have significant differences

Keywords: *Book Value Equity, Profitability, Capital Structure, Company Value, Return on Assets, Debt on Equity Ratio, Price of book value*

