

## ABSTRAK

Nama : Wilastri  
Program Studi : Manajemen  
Judul : Pengaruh *Return on Equity*, *Leverage*, Kualitas Laba, dan Ukuran Perusahaan Terhadap Nilai Perusahaan Manufaktur di Bursa Efek Indonesia

Penelitian ini bertujuan untuk menguji pengaruh *return on equity*, *leverage*, kualitas laba, dan ukuran perusahaan terhadap nilai perusahaan manufaktur di Bursa Efek Indonesia. Penelitian ini menggunakan gabungan data *time series* dan *cross section* pada 58 perusahaan manufaktur di Bursa Efek Indonesia selama tahun 2018-2022. Metode analisis data yang digunakan adalah regresi data panel dengan bantuan *eviews 12*. Hasil penelitian ini menentukan *return on equity* dan *leverage* berpengaruh positif dan signifikan terhadap nilai perusahaan. Kualitas laba tidak berpengaruh signifikan terhadap nilai perusahaan. Dan ukuran perusahaan berpengaruh negatif dan signifikan terhadap nilai perusahaan.

Kata Kunci : nilai perusahaan, *return on equity*, *leverage*, kualitas laba, ukuran perusahaan

## ABSTRACT

Name : *Wilastri*

Study Program : *Management*

Title : *The Effect of Return on Equity, Leverage, Earnings Quality, and Company Size on the Value of Manufacturing Companies on the Indonesia Stock Exchange*

*This study aims to examine the effect of return on equity, leverage, earnings quality, and company size on the value of manufacturing companies on the Indonesia Stock Exchange. This study uses a combination of time series and cross section data on 58 manufacturing companies on the Indonesia Stock Exchange during 2018-2022. The data analysis method used is panel data regression with the help of eviews 12. The results of this study determine return on equity and leverage have a positive and significant effect on firm value. Earnings quality has no significant effect on firm value. And company size has a negative and significant effect on firm value. The importance of this research is to enrich and test the theories of public economics, corporate financial management. The results of this study not only provide new insights into the situation of corporate financial management, but can also be a basis for further refining and developing existing theories.*

**Keywords:** *firm value, return on equity, leverage, earnings quality, company size*