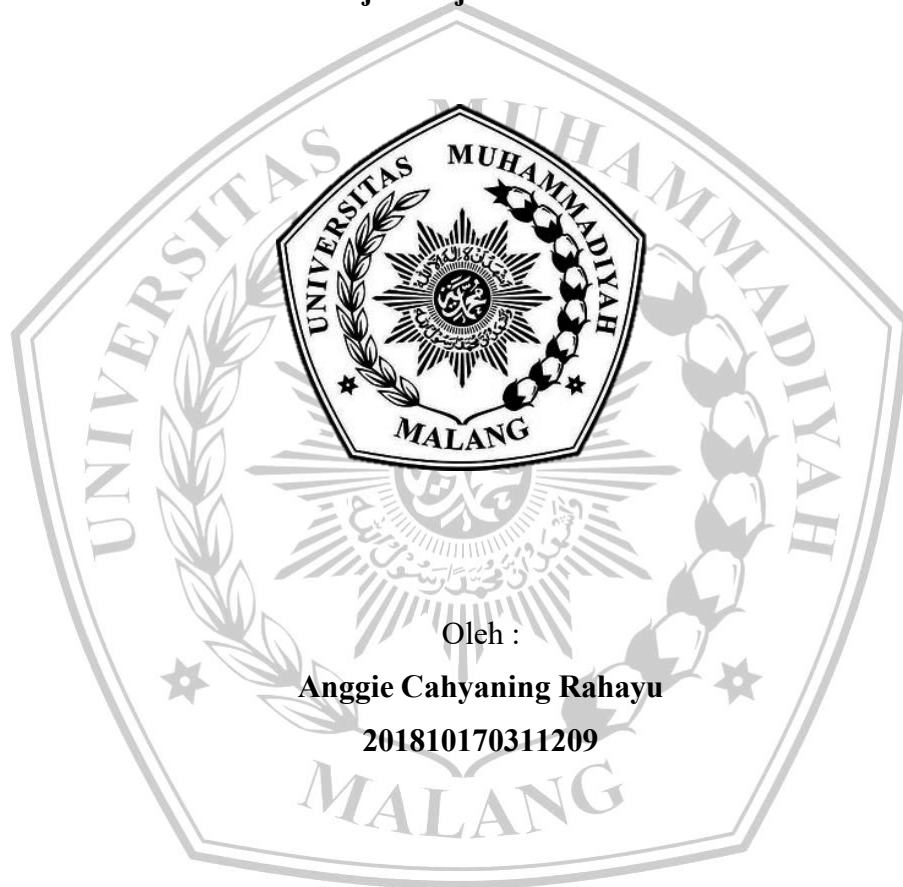


**PENGARUH SOLVABILITAS, LIKUIDITAS, DAN UKURAN
PERUSAHAAN TERHADAP NILAI PERUSAHAAN**

**(Pada Sektor Property Real Estate dan Konstruksi Bangunan yang
Terdaftar di Bursa Efek Indonesia)**

SKRIPSI

**Untuk Memenuhi Salah Satu Persyaratan Mencapai
Derajat Sarjana Akuntansi**



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2025

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(Pada Sektor Property Real Estate dan Konstruksi Bangunan yang Terdaftar di Bursa Efek Indonesia)

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Yang Membuat Pernyataan



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PENGARUH SOLVABILITAS, LIKUIDITAS, DAN UKURAN PERUSAHAAN TERHADAP NILAI PERUSAHAAN

(Pada Sektor Property Real Estate dan Konstruksi Bangunan yang Terdaftar di Bursa Efek Indonesia)

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh solvabilitas, likuiditas, dan ukuran perusahaan terhadap nilai perusahaan pada sektor properti, real estate, dan konstruksi bangunan yang terdaftar di Bursa Efek Indonesia tahun 2023. Metode penelitian yang digunakan adalah pendekatan kuantitatif asosiatif dengan sampel sebanyak 96 perusahaan yang dipilih melalui purposive sampling. Data sekunder berupa laporan keuangan diperoleh dari situs resmi BEI. Analisis data dilakukan dengan regresi linier berganda menggunakan SPSS. Hasil penelitian menunjukkan bahwa solvabilitas, likuiditas, dan ukuran perusahaan secara simultan berpengaruh signifikan terhadap nilai perusahaan. Secara parsial, solvabilitas dan likuiditas berpengaruh positif signifikan terhadap nilai perusahaan, demikian pula ukuran perusahaan. Temuan ini mempertegas pentingnya manajemen struktur modal, pengelolaan likuiditas, serta skala usaha yang efisien dalam meningkatkan kepercayaan investor dan nilai perusahaan.

Kata kunci: Solvabilitas, Likuiditas, Ukuran Perusahaan, Nilai Perusahaan, Properti dan Konstruksi



THE EFFECT OF SOLVABILITY, LIQUIDITY, AND COMPANY SIZE ON COMPANY VALUE

(In the Property, Real Estate, and Building Construction Sectors Listed on the Indonesia Stock Exchange)

ABSTRACT

This study aims to analyze the effect of solvency, liquidity, and firm size on firm value in the property, real estate, and construction sector listed on the Indonesia Stock Exchange in 2023. The research applies a quantitative associative approach with a sample of 96 companies selected through purposive sampling. Secondary data were obtained from annual financial reports published on the official IDX website. Data were analyzed using multiple linear regression with SPSS. The results indicate that solvency, liquidity, and firm size simultaneously have a significant effect on firm value. Partially, solvency, liquidity, and firm size each have a positive and significant influence on firm value. These findings emphasize the importance of managing capital structure, liquidity, and efficient firm size to enhance investor confidence and company value.

Keywords: Solvency, Liquidity, Firm Size, Firm Value, Property and Construction



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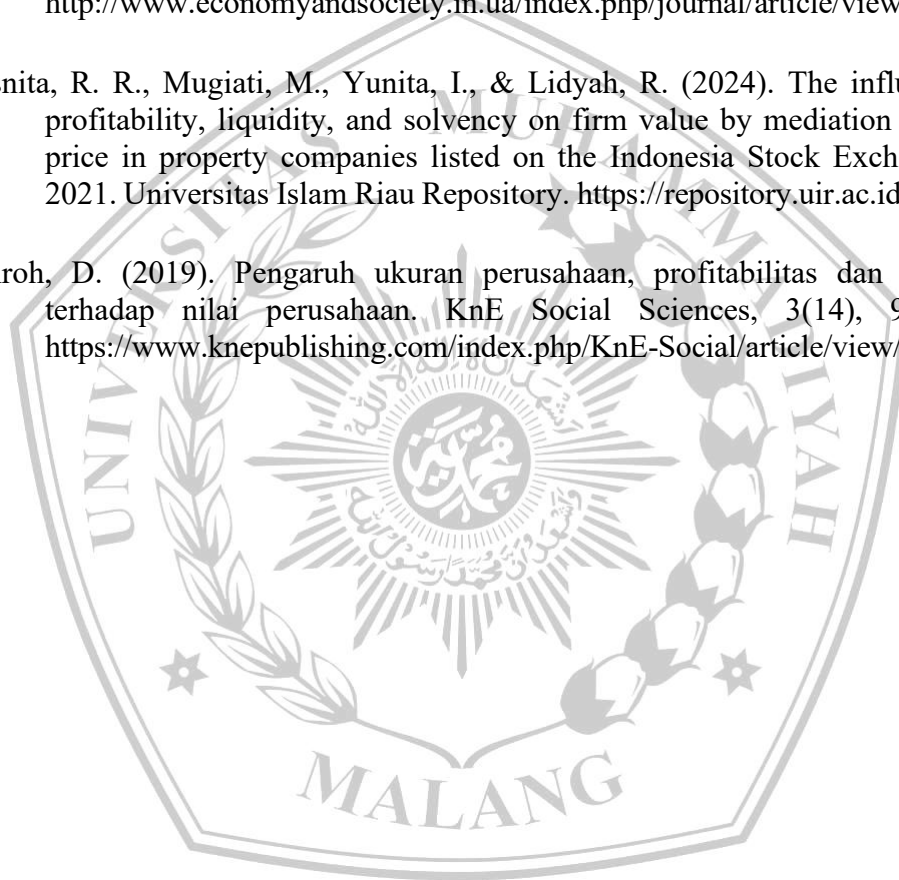
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Fakultas Ekonomi dan Bisnis, Universitas Muhammadiyah Malang
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Tanggal : 20/8/2025

Kode : 2732277187
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(Pada Sektor Property Real Estate dan Konstruksi Bangunan yang Terdaftar di Bursa Efek Indonesia)
Persentase Plagiasi : 4%
Keterangan : LULUS

Kepala LIP



Rinaldy Achmad Roberth Fathoni, S.AB., M.M

