THE EFFECT OF MANAGERIAL OWNERSHIP AND FINANCIAL PERFORMANCE ON COMPANY VALUE (In Food and Beverage Sub-Sector Manufacturing Companies Listed on the Stock Exchange for the 2016-2020 Period)

ABSTRACT By :

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This study aims to examine the effect of managerial ownership and financial performance on firm value in manufacturing companies in the food and beverage sub-sector for the period 2016-2020. Financial performance is proxied using the Return On Assets (ROA) variable and Firm Value is proxied by the Press to Book Value (PBV) variable.

The type of research used is quantitative. The population in this study is the food and beverage sector companies listed on the Indonesia Stock Exchange in 2016-2020 which consist of 23 companies. Based on the predetermined criteria, it produces a sample of 8 companies with an observation period of 5 years from 2016-2020 so that 40 samples are obtained. In the 40 samples there were 5 outlier samples, so the number of valid samples was 35. Hypothesis testing in this study used multiple linear regression analysis techniques.

The results of this study indicate that managerial ownership has a significant positive effect on firm value. Meanwhile, financial performance does not have a significant positive effect on firm value.

Keywords: Managerial Ownership, Financial Performance and Company Value