

**PENGARUH *LEVERAGE*, *GROWTH IN NET ASSETS*, *INSIDER OWNERSHIP* DAN
DISPERSION OF OWNERSHIP TERHADAP NILAI PERUSAHAAN
SUB SEKTOR *FOOD AND BEVERAGE***

Callysta Vienna Liu

Clara Linette

Dannis Gano

Christina Aurelia

Program Studi Akuntansi, Universitas Prima Indonesia

ABSTRAK

Penelitian ini dilatarbelakangi dengan tujuan menganalisis pengaruh *leverage*, *growth in net assets*, *insider ownership* dan *dispersion of ownership* terhadap nilai perusahaan. Metode penelitian menggunakan kuantitatif. Populasi adalah perusahaan manufaktur sub sektor *Food and Beverage* periode 2021-2023 berjumlah 95 perusahaan dengan jumlah sampel sebanyak 25 perusahaan dan 75 observasi. Teknik pengumpulan data adalah dokumentasi. Teknik analisa data adalah analisis regresi linear berganda dengan menggunakan SPSS versi 26. Hasil penelitian memperoleh *Leverage* tidak berpengaruh terhadap Nilai Perusahaan, *Insider Ownership* berpengaruh positif dan signifikan terhadap Nilai Perusahaan, *Dispersion of Ownership* berpengaruh positif dan signifikan terhadap Nilai Perusahaan kemudian *Leverage*, *Growth In Net Assets*, *Insider Ownership* dan *Dispersion of Ownership* secara simultan berpengaruh positif dan signifikan terhadap Nilai Perusahaan.

Kata Kunci: *Leverage*, *Growth In Net Assets*, *Insider Ownership*, *Dispersion of Ownership*, Nilai Perusahaan

ABSTRACT

This study is motivated by the aim of analyzing the effect of leverage, growth in net assets, insider ownership and dispersion of ownership on firm value. The research method uses quantitative. The population is manufacturing companies in the Food and Beverage sub-sector for the period 2021-2023 totaling 95 companies with a sample size of 25 companies and 75 observations. The data collection technique is documentation. The data analysis technique is multiple linear regression analysis using SPSS version 26. The results obtained Leverage has no effect on Firm Value, Insider Ownership has a positive and significant effect on Firm Value, Dispersion of Ownership has a positive and significant effect on Firm Value then Leverage, Growth In Net Assets, Insider Ownership and Dispersion of Ownership simultaneously have a positive and significant effect on Firm Value..

Keyword : *Leverage*, *Growth In Net Assets*, *Insider Ownership*, *Dispersion of Ownership*, Firm Value