

ABSTRACT

This research analysis analyzes the effect of profitability and firm value on investment decisions. The sample used is the food and beverage company annual report data for the years 2017-2019. According to the results of hypothesis testing, the t-count of the effect of profitability on investment decisions has been obtained by -2,088 and sig. 0.045 <0.05. Obtained t-count the effect of firm value on investment decisions of 2,158 and sig. 0.039 <0.05. Obtained f-count 2,468 and sig. 0.102 >0.05. It can be that it has been proven that there is a partial effect of profitability and firm value on investment decisions, while there is no simultaneous effect of profitability on investment decisions.

Keywords : *Profitability, firm value & investment decisions.*

ABSTRAK

Terkait riset ini menganalisa pengaruh profitabilitas dan nilai perusahaan terhadap keputusan investasi. Sampel yang dipakai ialah data laporan keuangan tahunan perusahaan food and baverage tahun 2017-2019. Sesuai hasil uji hipotesis telah didapatkan t-hitung pengaruh profitabilitas terhadap keputusan investasi sebesar $-2,088$ serta $\text{sig. } 0,045 < 0,05$. Diperoleh t-hitung pengaruh nilai perusahaan terhadap keputusan investasi sebesar $2,158$ serta $\text{sig. } 0,039 < 0,05$. Diperoleh f-hitung $2,468$ serta $\text{sig. } 0,104 > 0,05$. Dapat disimpulkan bahwa telah terbukti terdapat pengaruh parsial profitabilitas dan nilai perusahaan terhadap keputusan investasi sedangkan tidak terdapat pengaruh secara simultan profitabilitas terhadap keputusan investasi.

Kata Kunci : Profitabilitas, nilai perusahaan & keputusan investasi.