

Analisis Pengaruh Likuiditas, Leverage, dan Profitabilitas terhadap Nilai Perusahaan dengan Kebijakan Dividen sebagai Variabel Intervening

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ABSTRAK

Nilai perusahaan merupakan hal yang penting bagi perusahaan, karena tujuan setiap perusahaan adalah memaksimalkan nilai perusahaan. Berdasarkan penelitian sebelumnya, terdapat inkonsistensi antara hasil penelitian dengan hasil yang berbeda pengaruhnya terhadap kebijakan dividen dan nilai perusahaan. Ini adalah fenomena yang perlu diselidiki lebih lanjut untuk mendapatkan hubungan dari kejadian tersebut. Penelitian ini bertujuan untuk menganalisis pengaruh likuiditas, leverage dan profitabilitas terhadap kebijakan dividen dan nilai perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia periode 2017-2022.

Populasi dalam penelitian ini adalah seluruh data keuangan perusahaan tambang yang terdaftar di Bursa Efek Indonesia pada periode 2017-2022 yang berjumlah 41 perusahaan. Pemilihan sampel menggunakan purposive sampling. Sampel yang digunakan adalah 82 pelanggan BIGTV Semarang. Alat analisis yang digunakan adalah metode analisis kuantitatif, meliputi uji validitas, uji reliabilitas, uji asumsi klasik, uji model, uji hipotesis, koefisien determinasi (R^2), analisis jalur dan uji Sobel.

Berdasarkan hasil penelitian, profitabilitas berpengaruh positif terhadap kebijakan dividen, sedangkan likuiditas dan leverage tidak berpengaruh terhadap kebijakan dividen. Kebijakan leverage, profitabilitas dan dividen memiliki efek positif pada nilai perusahaan tetapi likuiditas tidak mempengaruhi nilai perusahaan. Berdasarkan hasil Sobel Test, menunjukkan bahwa kebijakan dividen dapat memediasi pengaruh likuiditas, profitabilitas dan leverage terhadap nilai perusahaan.

Kata Kunci: Kebijakan Dividen, Likuiditas, Leverage, Nilai Perusahaan, Profitabilitas

PENDAHULUAN

Nilai perusahaan sangat penting bagi perusahaan karena dengan nilai perusahaan yang tinggi akan diikuti oleh tingginya kemakmuran pemegang saham, semakin tinggi harga saham, maka semakin tinggi pula nilai perusahaan yang menunjukkan prospek perusahaan di masa yang akan datang, serta mencerminkan aset yang dimiliki oleh perusahaan (Wongso, 2013). Dalam konteks keuangan, memaksimalkan nilai perusahaan inilah yang menjadi tujuan perusahaan. Bagi perusahaan-perusahaan *go public* nilai perusahaan dapat direfleksikan melalui harga pasar saham. Semakin tinggi harga pasar saham semakin tinggi nilai perusahaan serta semakin tinggi pula kemakmuran para pemilik perusahaan (pemegang saham) (Hanafi, 2012). Manfaat dari perusahaan dengan tingginya nilai perusahaan ini adalah peningkatan kepercayaan dari pasar atas performa perusahaan yang dianggap baik.

Ramadhani (2015) menyatakan bahwa peningkatan dividen merupakan sebuah sinyal positif tentang pertumbuhan perusahaan di masa yang akan datang, karena meningkatnya dividen diartikan sebagai adanya keuntungan yang akan diperoleh di masa yang akan datang sebagai hasil

Jurnal Pengaruh Profitabilitas Leverage Dan Likuiditas Terhadap Nilai Perusahaan

Fitri Yeni, Hamdy Hady, Elfiswandi



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and offline hybrid in Economic Faculty of UNS Solo on September 27-28, 2022. In this conference, 30 papers were selected for international proceedings. Faculty of Economics and Business Universitas Sebelas Maret is one of the respectable Business Schools in Indonesia. In the recent release from the Times Higher Education (THE), the faculty is categorized as Top 10 Economics and Business Faculty among hundreds of universities in Indonesia. Currently, our faculty has 3 undergraduate degrees, 3 master's degrees, and 1 doctoral degree program, and all of them are accredited with a rank A.

Proceedings of the Sixth International Conference on Applied Economics and Social Science (ICAESS 2024) Fuad Arif Rahman, Vina Kholisa Dinuka, Jessica Olifia, Agus Supriyadi, Rizki Lanniari HS, Zaimah Zaimah, Dewi Junita, Raja Yulianita Sarazwati, Izzatul Jannah, 2024-12-31. This is an open access book. Envisioning a Sustainable Future: Synergizing Green Economy, Circular Economy, Smart Cities, and Digitalization through Applied Engineering. Envision a future where a thriving green economy coexists with smart cities and digital advancements. This conference is your launchpad to explore how these forces can revolutionize industries and practices. Dive into discussions on circularity, smart city optimization, and sustainable resource management through the lens of applied engineering. Witness cutting-edge innovations and collaborate with a diverse range of stakeholders, engineers, policymakers, and sustainability experts to craft a resilient and thriving future. The Envisioning a Sustainable Future Conference is your chance to be part of the solution. Engage in thought-provoking sessions, network with like-minded individuals, and help shape a future where a green economy, smart cities, and digitalization work together to create a more sustainable and prosperous world. Don't miss this opportunity to be a catalyst for change.

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Technology and Business Model Innovation: Challenges and Opportunities Bahaaeddin Alareeni, Allam Hamdan, 2024-03-16. This book's proceedings address a crucial gap in understanding the impact of technology on Business Model Innovation (BMI). It

emphasizes the need for further research to explore the intricate relationship between technology and BMI focusing on opportunities and challenges By delving into how technology influences emerging business model innovations and enhances operational efficiency the publication aims to advance knowledge Inviting diverse research methods it sheds light on various ideas within the technology and BMI realm Tailored for students scholars professionals and policymakers this book contributes to the evolving field of BMI and technology

Kemampuan Good Corporate Governance Sebagai Pemoderasi Zarah Puspitaningtyas, 2020-12-01 Persepsi investor sebagai salah satu pelaku di pasar modal terhadap keberhasilan perusahaan mencerminkan nilai suatu perusahaan Penilaian terhadap penerapan good corporate governance dapat memberikan sinyal kepada publik atau pasar yang dapat memunculkan persepsi positif terhadap calon investor untuk berinvestasi pada saham perusahaan Pembahasan buku ini ditulis berdasarkan hasil studi empiris yang menguji dan menganalisis kemampuan good corporate governance sebagai pemoderasi pengaruh profitabilitas baik yang diukur menggunakan indikator return on assets maupun return on equity terhadap nilai perusahaan yang diukur menggunakan indikator price to book value Good corporate governance diukur berdasarkan hasil skor corporate governance perception index yang dilakukan oleh lembaga Indonesia Institute for Corporate Governance

Analisis Partial Least Square Studi pada Perusahaan Property dan Real Estate yang Terdaftar di Bursa Efek Indonesia Dr. Nagian Toni, S.Si., M.M., CIMBA., CACP., Leny Anggara, S.Ak., M.Ak., 2021-10-01 Metode analisis yang digunakan dalam melakukan penelitian ilmiah ada bermacam macam Salah satu metode yang sering digunakan adalah Partial Least Square Partial Least Square adalah metode analisis yang meniadakan asumsi asumsi pada regresi OLS dimana data harus berdistribusi normal dan terbatas dari gejala multikolonieritas Dalam buku ini akan dibahas mengenai analisis dengan metode Partial Least Square dimana studinya pada Perusahaan Property dan Real Estate yang terdaftar di Bursa Efek Indonesia Materi yang dibahas dalam buku ini mencakup 1 Pendahuluan 2 Teori teori dasar 3 Langkah Pengujian Partial Least Square 4 Perusahaan Property dan Real Estate di Bursa Efek Indonesia 5 Analisis Deskriptif Variabel 6 Evaluasi Model dan Uji Hipotesis 7 Pembahasan 8 Penutup

NILAI PERUSAHAAN BERDASARKAN DETERMINAN KINERJA KEUANGAN Fitri Yeni, Hamdy

Hady, Elfiswandi, 2024-04-02 Buku dengan judul Nilai Perusahaan Berdasarkan Determinan Kinerja Keuangan dapat selesai disusun dan berhasil diterbitkan Kehadiran Buku Nilai Perusahaan Berdasarkan Determinan Kinerja Keuangan ini disusun oleh Fitri Yeni S E M M Prof Dr Hamdy Hady DEA Dr Elfiswandi S E M M Ak CA CIRBC Walaupun jauh dari kesempurnaan tetapi kami mengharapkan buku ini dapat dijadikan referensi atau bacaan serta rujukan bagi akademisi ataupun para profesional Sistematika penulisan buku ini diuraikan dalam lima bab yang memuat tentang konsep nilai perusahaan konsep kinerja keuangan konsep ukuran perusahaan konsep struktur modal konsep pertumbuhan penjualan konsep kepemilikan saham institusional proses pengembangan konseptual definisi operasional teori dan pembahasan dampak hubungan konseptual nilai perusahaan berdasarkan kinerja keuangan

Proceedings of the International Conference on

Entrepreneurship, Leadership and Business Innovation (ICELBI 2022) Donard Games, Maruf, 2024-01-09 This is an open access book The International Conference on Entrepreneurship Leadership and Business Innovation ICELBI is a pioneer conference on entrepreneurship leadership and innovation in the higher education environment that focuses on the research oriented output from academics and practitioners The conference s theme Fostering university based entrepreneurship in the digital economy era encourages entrepreneurship activists to become a catalyst for creating creative jobs and increasing economic growth especially in the digital era

Proceedings of the 8th Global Conference on Business, Management, and Entrepreneurship (GCBME 2023) Ratih Hurriyati, Lili Adi Wibowo, Sulastri Sulastri, Lisnawati Lisnawati, 2024-06-24 This is an open access book We would like to invite you to join our The 8th Global Conference on Business Management and Entrepreneurship The conference will be held in GH Universal Hotel Bandung Indonesia on August 8th 2023 with topic Digital Based Business in Improving Community Creative Economy Growth in the New Normal Era Conference Scope Topics Organizational Behavior Leadership and Human Resources Management Innovation IT Operations and Supply Chain Management Marketing Management Financial Management and Accounting Economics Education Strategic Management Entrepreneurship and Contemporary Issues Green Business

Akuntansi Sektor Publik Fauziah Husain, Muh. Sabir M, Abdul Majid Suleman, Yulfka Daud, Siti Maysara Isbat, dan Fawaidulhaj J. Wirajati Elhasya, Judul Akuntansi Sektor Publik Penulis Fauziah Husain Muh Sabir M Abdul Majid Suleman Yulfka Daud Siti Maysara Isbat dan Fawaidulhaj J Wirajati Elhasya Ukuran 15 5 x 23 Tebal 186 Halaman Cover Soft Cover No ISBN 978 634 7084 89 7 No E ISBN 978 634 7084 90 3 PDF Terbitan Februari 2025 SINOPSIS Buku Akuntansi Sektor Publik merupakan panduan komprehensif yang membahas keuangan negara dan akuntansi sektor publik di Indonesia secara sistematis dan terstruktur Dimulai dengan konsep dasar keuangan negara buku ini mengupas berbagai hak kewajiban serta aset negara yang dapat dinilai dengan uang Selain itu pembaca akan diajak memahami berbagai jenis penganggaran seperti line item budgeting hingga Planning Programming Budgeting System PPBS lengkap dengan analisis kelebihan dan kekurangannya Buku ini juga menjelaskan sejarah tujuan serta standar akuntansi sektor publik yang berlaku di Indonesia yang berperan penting dalam menciptakan tata kelola pemerintahan yang transparan dan akuntabel Lebih lanjut buku ini menyentuh aspek Akuntansi Keuangan Daerah khususnya terkait Anggaran Pendapatan dan Belanja Daerah APBD Proses perencanaan pelaksanaan penatausahaan hingga pengawasan keuangan daerah dijelaskan secara rinci termasuk metode akuntansi penerimaan kas pengeluaran kas dan aset Dengan pembahasan Sistem Akuntansi Keuangan Pemerintah Daerah SAKPD dan peran pengembangan kapasitas sumber daya manusia buku ini menegaskan pentingnya transparansi dan akuntabilitas dalam pengelolaan keuangan publik Ditujukan bagi mahasiswa akademisi dan praktisi buku ini menjadi referensi berharga bagi siapa saja yang ingin mendalami akuntansi sektor publik dan berkontribusi pada pembangunan nasional

ICEBE 2023 Ernie Hendrawaty, Mohammad Abdullah, Rindu Rika Gamayuni, Neli Aida, Arif Darmawan, Angga Febrian, 2023-12-12 The 6th International Economics Business and

Entrepreneurship Conference was held on September 13 14 2023 in Lampung Indonesia Our theme was Echoing the Financial and Digital Transformation to Support Inclusive Economic Growth The process of selecting articles uses a double blind review to ensure the quality of the papers Reviewers were not allowed to know the authors identities The reviewers come from Indonesia Malaysia Turkey and the Philippines The contributions of the ICEBE conference to academia and society are as follows provide knowledge and skills to participants on how to do quality research and community service provide knowledge and skills to participants on how to publish research and community service results in reputable international journal publications disseminate the research and community service results that the participants have carried out review the latest research issues in economics and business especially those related to sustainable development

AKUNTANSI GORONTALO: LANGGA SEBAGAI PEMBENTUK KARAKTER AKUNTANSI Rismawati, Donny Josver, Natalia Paranoan, Kristian H.P. Lambe, Herry Kurniawan, Deyane E. R. Taulu, Petrus P. Roreng, Baihaqi, Andi A. Azzahra, Asriani Junaid, Imaduddin, Pristiyani Maluto, Zulkifli Boki, Lukman Pakaya, Siti Muslihah, Nilawaty Yusuf, Nurharyati Panigoro, Tenriwaru, Ummu Kalsum, Haerdiansyah Syahnur, Ermawati Mokodompit, Hapsawati Taan, Yulinda L. Ismail, Jenifer K. O. Laku, Linda A. O. Tanor, Frida M. Sumual, Sinta Oktavia, Mahdalena, Victorson Taruh, Landris S. Mula, Mattoasi, Usman, Sri D. Ibrahim, Hartati Tuli, Mulyani Mahmud, Dista Silalong, Chalarce Totanan, Nina Yusnita, Yamin, Jurana, Masruddin, Abdul Kahar, Pebisitona M. Purba, Lenny L. Evinta, Cristofer Sumiok, Ananta D. Pratiwi, Jaqueline Tangkau, Olifia Tala, Derani A. Sutami, Maryati, Siti Hartinah, Rizka Amalia, Frandy E. F. Karundeng, Tri H.M.C Ering, Joseph P. Kambey, Florence O. Moroki, Darnawati, Parmin Ishak, Nur Lazimatul Hilma Sholehah, Shella Budiawan, Afriana Lomagio, Fitrianti, Erwin Hadisantoso, Andi Basru Wawo, Sherina A. Rasyid, Rizka Yunika Ramly, Edy Susanto, St. Sukmawati, Olviane O. Sumampouw, Christinna Rondonuwu, 2024-02-12 Ada sesuatu yang memiliki nilai lebih besar dibandingkan dengan pengeluaran yang dilakukan Nilai lebih tersebut penting untuk diungkap dengan melakukan penelusuran kepada para informan yang tepat apa makna biaya pada pembuatan lantang pangngan dalam budaya Rambu Solo bagi mereka sehingga bagi masyarakat Tallung Penanian dan Pata padang ada hal lebih yang besar dan bernilai diperoleh dari perayaan tersebut jika dibandingkan dengan pengeluaran biaya yang dilakukan Banyak penelitian bersifat interdisipliner mencakup bidang seperti psikologi sosiologi antropologi dan tentu saja akuntansi Ini menunjukkan adanya kebutuhan dan keinginan untuk menggali lebih dalam hubungan antara spiritualitas dan ilmu sosial memahami bagaimana keduanya dapat saling melengkapi untuk membentuk pemahaman yang lebih holistik dan inklusif tentang dunia kita Dua alinea di atas merupakan kutipan dari sebagian narasi bernas yang disajikan oleh para penulis buku ini Mereka mencoba memberikan makna yang lebih mendalam terhadap budaya Langga yang lahir di ranah Gorontalo untuk menjadi lebih dari sekedar bingkai akan tetapi mampu memberikan warna bagi terbentuknya karakter akuntansi yang lebih Gorontalo

BUKU MANAJEMEN KEUANGAN Dr. Sunita Dasman, A.T., M.M., Dr. Devy Mawarnie, S.E., M.M., Dr. Lisa Kustina,

S.E., M.M. ,2025-02-27 Manajemen keuangan adalah aspek krusial dalam keberhasilan individu bisnis dan organisasi Buku Manajemen Keuangan ini hadir sebagai panduan komprehensif yang membahas prinsip konsep dan strategi dalam mengelola keuangan secara efektif Buku ini mengulas berbagai topik penting mulai dari perencanaan keuangan analisis laporan keuangan pengelolaan arus kas investasi hingga pengambilan keputusan finansial yang strategis Selain itu dibahas pula berbagai instrumen keuangan manajemen risiko serta strategi optimalisasi modal untuk mencapai tujuan finansial jangka pendek maupun jangka panjang Dengan pendekatan yang sistematis dan disertai studi kasus nyata buku ini cocok untuk mahasiswa profesional keuangan pengusaha serta siapa saja yang ingin memahami dan mengelola keuangan dengan lebih baik Melalui pemahaman yang mendalam tentang manajemen keuangan pembaca dapat mengambil keputusan yang tepat guna meningkatkan efisiensi dan profitabilitas di berbagai bidang usaha Nilai Perusahaan : Konsep dan Aplikasi Endah Prawesti Ningrum,2022-01-16 Judul Nilai Perusahaan Konsep dan Aplikasi Penulis Endah Prawesti Ningrum Ukuran 14 5 x 21 cm Tebal 80 Halaman No ISBN 978 623 5687 76 6 SINOPSIS Buku ini membahas tentang Nilai Perusahaan Konsep dan Aplikasi Buku ini penulis kontribusikan untuk usaha dan bisnis Indonesia Buku ini terdiri dari lima bab Bab pertama membahas tentang pendahuluan yang meliputi latar belakang pentingnya nilai perusahaan dan riset ilmiah tentang nilai perusahaan Bab kedua membahas tentang konsep nilai perusahaan yang meliputi pengertian nilai perusahaan pengukuran nilai perusahaan dan faktor faktor yang mempengaruhi nilai perusahaan Bab ketiga membahas tentang konsep kinerja keuangan yang meliputi pengertian kinerja keuangan penilaian kinerja keuangan pengukuran kinerja keuangan dan indikator kinerja keuangan Bab keempat membahas tentang konsep kebijakan deviden yang meliputi pengertian kebijakan deviden teori kebijakan dividen dan metode pengukuran kebijakan dividen Bab kelima membahas tentang aplikasi pengaruh kinerja keuangan dan kebijakan deviden terhadap nilai perusahaan yang meliputi pengaruh kinerja keuangan terhadap nilai perusahaan pengaruh kebijakan deviden terhadap nilai perusahaan dan pengaruh kinerja keuangan dan kebijakan deviden terhadap nilai perusahaan KUMPULAN JURNAL TERKAREDISASI SINTA (AKUNTANSI AUDIT) Siti Aisyah Siregar,2024-03-21

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