

ABSTRACT

This study aims to determine the effect of Non Performing Loans (NPL), Loan to Deposit Ratio (LSR) and Return on Assets (ROA) and Company Size to Company Value in the banking sector listed on the Indonesia Stock Exchange in 2018-2020.

The population in this study are companies in the banking sector that are listed on the Indonesia Stock Exchange in 2018-2020, which requires 24 companies. Based on the sampling technique using purposive sampling method, there are 21 companies was obtained. The data collected techniques used documentation that can be obtained from the annual financial reports published on the Indonesian Stock Exchange website, namely www.idx.co.id. The analysis technique used is multiple linear regression using the SPSS Release 23 program.

The results of this study indicate that: (1) Non-Performing Loans (NPL) have a positive and insignificant effect on firm value, with a regression coefficient of 0.937 and a significance value of $0.536 > 0.05$; (2) Loan to Deposit Ratio (LDR) has a negative and significant effect on firm value, with a regression coefficient of -0.322 and a significance value of $0.004 < 0.05$; (3) Return on Assets (ROA) has a positive and significant effect on firm value, with a regression coefficient of 6.644 and a significance value of $0.025 < 0.05$; (4) Firm size has a positive and insignificant effect on firm value, with a regression coefficient of 1.894 and a significance value of $0.084 > 0.05$; and (5) There is an influence of Financial Performance (NPL, LDR and ROA) and Company Size on Firm Value with a significance of 0.200 and an R2 value of 32.7%.

Keywords: *Financial Performance, Corporate size and Corporate Value.*