

ABSTRACT

This study aims to examine the influence of Investment Opportunity Set, Investment Decisions, Audit Quality, Profitability, and Capital Structure on Firm Value. Using signalling theory, this research investigates how the Investment Opportunity Set, Investment Decisions, Audit Quality, Profitability, and Capital Structure serve as positive signals delivered by the company to the stock market.

The study employs a documentation method, utilizing annual reports of banking sector companies listed on the Indonesia Stock Exchange (IDX) during the period of 2020-2023. The purposive sampling technique resulted in a total sample of 123 companies. The data analysis method used in this research is multiple linear regression analysis. This study also includes control variables such as company size to manage the scope of the research.

The results show that the Investment Opportunity Set, Audit Quality, and Profitability have a positive effect on firm value. Meanwhile, Investment Decisions and Capital Structure do not positively affect the company's value in banking company's during the 2020-2023 period.

Keywords: *Investment Opportunity Set, Audit Quality, Profitability, Capital Structure, Firm Value*