

THE INFLUENCE OF PROFITABILITY AND INVESTMENT DECISIONS ON COMPANY VALUE

(A Case Study of Manufacturing Companies Listed on the Indonesia Stock Exchange for the Period 2022-2024)

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ABSTRACT

This study aims to determine the influence of profitability and investment decisions on company value with dividend policy. This study uses a quantitative approach with secondary data. The sample in this study consists of 21 companies using purposive sampling technique. This study uses SPSS 25 program with moderation regression analysis technique. The results indicate that the profitability variable has a positive influence with a significance level of 0.010, the investment decision variable also influences company value with a value of 1.799, and the investment decision variable strengthens the relationship between the profitability variable (X1) and the investment decision variable (X2). For the Y variable, which is Firm Value, the significance level is 0.010, meaning that all variables have a significance level < 0.05 . Thus, it can be concluded that all variables are significant and have positive values.

Keywords: Profitability, Investment Decision, and Firm Value