

## **ABSTRACT**

*Financial report is a structured of the presentation of the financial position and financial performance of a company. Some of the information contained in the financial statements are included profit, liabilities, assets, and capital. Information on the financial statements derived from the capital markets in Indonesia are usually called the Indonesia Stock Exchange (BEI). There are three sector companies listed on the Stock Exchange are the primary sector, the manufacturing sector and the service sector.*

*This study aimed to analyze the effect of Profitability proxied by Return On Equity (ROE), Leverage proxied by Debt to Equity Ratio (DER), and Firm size proxied by Logarithm Natural Assets toward Firm Value proxied by Price to Book Value (PBV), simultaneously and partially.*

*Population in this study are manufacture companies goods and foods sub sector listed in Indonesia Stock Exchange 2012-2015. Sampling technique that used in this study is purposive sampling and obtained 20 companies goods and foods sub sector with four years study period and give 80 sample unit. Data analysis method in this study is panel data regression using software EvIEWS version 8.*

*The results showed that Profitability (ROE), Leverage (DER), and Firm Size (Ln.Assets) simultaneously has significant effect to Firm Value (PBV). While partially, ROE has positive significant effect to PBV, DER, and Ln.Assets has no significant effect to firm value (PBV).*

*Based on this result, Profitability (ROE) has positive significant effect to firm value, which means increase of ROE in manufacture companies goods and foods sub sector tend to improve firm value. The increasing value of ROE is a positive impact to make the firm value are getting better.*

**Keywords:** *Profitability (ROE), Leverage (DER), Firm Size (Ln.Assets), Firm Value (PBV).*