

## ABSTRAK

### **PENGARUH *FINANCIAL HEDGING*, *FINANCIAL PERFORMANCE*, *RESEARCH & DEVELOPMENT EXPENDITURE*, *OTHER COMPREHENSIVE INCOME* TERHADAP NILAI PERUSAHAAN: BUKTI DARI PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BEI TAHUN 2017-2021**

Oleh

Linda Susanti

Penelitian ini bertujuan untuk menguji secara empiris, pengaruh *financial hedging*, *financial performance*, *research and development expenditure*, *other comprehensive income* terhadap nilai perusahaan pada perusahaan manufaktur yang terdaftar di BEI periode 2017-2021. Metode pengambilan sampel dalam penelitian ini adalah metode *purposive sampling*, sampel diperoleh sebanyak 13 perusahaan sektor manufaktur yang terdaftar di BEI. Pengujian dalam penelitian ini menggunakan program *Eviews* versi 10 dengan melakukan uji regresi data panel. Hasil penelitian ini menunjukkan bahwa *Financial Performance* dan *Research & Development Expenditure* berpengaruh positif signifikan terhadap Nilai Perusahaan. Disisi lain, *Financial Hedging* dan *Other Comprehensive Income* tidak berpengaruh signifikan terhadap Nilai Perusahaan.

**Kata Kunci:** *Financial Hedging*, *Financial Performance*, *Research and  
Development Expenditure*, *Other Comprehensive Income* dan Nilai  
Perusahaan

***FINANCIAL HEDGING, FINANCIAL PERFORMANCE, RESEARCH &  
DEVELOPMENT EXPENDITURE, OTHER COMPREHENSIVE INCOME TO  
FIRM VALUE IN MANUFACTURING COMPANY LISTED IN BEI PERIOD  
2017 – 2021***

***By***

***Linda Susanti***

*This research was intended to test empirically, the influence of financial hedging, financial performance, research and development expenditure, other comprehensive income against corporate value in the declared manufacturing company in the BEI period 2017 – 2021. The method of extracting samples in this study is a purposive sampling method, samples obtained as many as 13 different manufacturing companies on the BEI. Test in this study uses E-views 10 programme by conducting data regression panel tests. The results of this study show that financial performance and Research and Development Expenditure affects a significant positive value of the company. On the other hand, financial hedging and other comprehensive income have no significantly affect in firm value.*

***Keyword: Financial Hedging, Financial Performance, Research and Development Expenditure, Other Comprehensive Income***