

ABSTRACT

Every company tries to get maximum profits for its shareholders. Increasing the value of a company is crucial to supporting a business in achieving its goals as best as possible. The high value of a business can be seen from the existing share price and the great interest of investors in investing funds in the company.

The aim of this research is to determine the effect of earnings manipulation, strength of financial position and financial distress on company value in transportation and logistics companies listed on the IDX between 2020-2023. The approach used in this research is quantitative. Over a fouryear period, this research collected samples from 24 companies using purposive sampling techniques. There are 96 observation data. The data analysis technique used is panel data regression, which is handled by EvIEWS 12 software.

The conclusion of the research shows that company value simultaneously influences earnings manipulation, strength of financial position and financial distress. Partially, earnings manipulation and strength of financial position have no effect on company value. Meanwhile, financial distress has a positive effect on company value.

Keyword : *earning manipulation, strenght of financial position, financial distress, Firm Value*