

THE EFFECT OF FIRM SIZE, INVESTMENT OPPORTUNITY SET, AND CAPITAL STRUCTURE ON FIRM VALUE

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Abstract

This study aimed to analyze the effect of firm size, investment opportunity set, and capital structure on the firm value. This study was explanatory research which uses secondary data in the form of financial statement data obtained from banking industry companies on the Indonesia Stock Exchange for 10 years, the period 2010 - 2019 which is published in the Indonesian Capital Market Directory. The samples were taken by using purposive sampling technique, twenty-seven companies during the last 10 years. It used the path analysis method with the AMOS application. The results of this study found that firm size and Investment Opportunity Set had affected significantly on the firm value, while capital structure has no effect on firm value. The implication of this research is that it should have a strong basis for the investment, especially in the banking industry. And it is necessary to look at several criteria for listed companies for example by considering the size of the company and the investment opportunity set because it is proven that these criteria can increase firm value significantly. Meanwhile, the capital structure should be determined because it had not affected the firm value.

Keywords: Firm size, Investment Opportunity Set, Capital Structure, Firm value

INTRODUCTION

The increase of firm value is not only influenced by internal factors but also external factors. Internal factors consist of the owner of the company, management capabilities, and the strength of the company's capital. The owner of the company has an important role in company operations, especially in making policies related to efforts to improve and progress in the future (Rijal et al., 2019; Yusriadi, Sahid, et al., 2019). In increasing firm value, management must also can plan operations and implement the maximum work plan to achieve the company's goal to get the maximum profit (Sawitri et al., 2019; Umar, Amrin, et al., 2019). In increasing firm value, the company not only requires policies that are controlled by the owner and the implementation of planning from management but also must be

supported by adequate capital strength. The external factors include firm size, investment opportunity set, and capital structure have influence towards the firm value as well. Firm size is the scale of the company as measured by the small value of its assets (Ansar et al., 2019; Awaluddin A et al., 2019; Umar, Hasbi, et al., 2019), investment opportunity set is groups of investments that are combined in the form of fixed assets that are calculated to increase the value of the company (Sahid et al., 2020), while the capital structure is long-term corporate financing (Usman et al., 2020). These external factors are the important points that are described in this paper.

Studies on the relationship between firm size, investment opportunity set and capital structure in relation to firm value tend to regard as a linear relationship, ignoring nonlinear relationships that occur within companies, including in the banking industry. Many firm size studies have been investigated only on the size of sales growth and overall capital, and even only analyzing the number of employees (Ahdan et al., 2019; Tamsah et al., 2020; Yusriadi et al., 2020). It assumes that if sales growth has increased, it can indicate a healthy company. Likewise, the Investment opportunity set has been studied a lot, but it discusses only about policy issues. Policy as shown (Gani et al., 2019; Mustafa et al., 2020; Sahabuddin et al., 2019) has become a determining factor in observing financial policy. On the other hand, finance is also the main factor in the success of the company. This study has implications for the widespread discussion about the dependence of companies on financial policies (Hasbi et al., 2019; Nellyanti, Gunawan, Azis, et al., 2021; Yusriadi, Farida, et al., 2019; Zamad et al., 2021). Accordingly, the capital structure study has also reviewed financial policies related to the use of long-term debt in achieving company growth (Misnawati et al., 2021; Ms et al., 2021; Setiawan et al., 2021; Tamsah et al., 2021; Zacharias, Rahawarin, et al., 2021). These existing studies ignore firm size, investment opportunity set and capital structure which are associated with firm value as well.

This present study is intended to complement the shortcomings of previous studies regarding the effect of firm size and investment opportunity set as well as capital structure on firm value by investigating how these three aspects affect firm value (Prakoso, Salim, et al., 2021; Sadapotto et al., 2021). Correspondingly, three questions are answered in this study: (a) how the firm size affects firm value; (b) how the investment opportunity sets affect firm value; and (c) how the capital structure affects firm value. This study assumes that firm size, investment opportunity set, and capital structure have a direct effect on firm value, the size of the company is in line with high investment and a good capital structure gives rise to firm value. The investment opportunity set originating from the investment pool can lead to the large value of the company's assets as well as the capital structure that prioritizes financing using long-term debt so that in the end the value of the company can increase. When the size of the company and the amount of investment opportunity are set, and the capital structure can be improved so that the value of a company will increase.

LITERATURE REVIEW

Firm value

Firm value is the investor's perception of a company which is often associated with stock prices, high stock prices make the firm value high, it is commonly indicated by price to book value. A high price to book value will make the market believe in the company's future prospects (Prakoso, Suhirwan, et al., 2021; Sabrang et al., 2021). The value of a company depends not only on the value of its shares but also on the value of its shares (Aci et al., 2021; Jufri et al., 2021; Kuka et al., 2021).

Firm value is a very important thing for the company because it will be one of the benchmarks for investors in seeing the company's financial performance from year to year. A high increase in firm value is a long-term goal that a company should achieve which is reflected in its stock market price, because investors' assessment of the company can be observed through the movement of the company's stock price (Fatmawati, Tamsah, Utina, et al., 2021; Reynilda et al., 2021).

High firm value can increase prosperity for shareholders, so that shareholders invest their capital in the company (Zam et al., 2021). The value of the company is influenced by many factors, one of them is through good corporate governance. Corporate governance is a system that regulates and controls companies that are expected to provide and increase corporate value to shareholders (Mulyana et al., 2021; Triono et al., 2021).

Firm size

Firm size is the size of a company that is classified based on total assets and total equity (Sukri et al., 2021). The size of the company expressed as total assets means that the greater the total assets owned by the company, the greater the size of the company (Hasmiaty et al., 2021; Wahida et al., 2021).

When a company has a large amount of total assets, then this reflects that the company has a relatively more stable condition and is able to generate greater profits than a company that only has a few total assets (Arifuddin et al., 2021; Setyorini et al., 2021; Wibowo et al., 2021). Companies that have large total assets indicate that the company has reached the maturity stage where at this stage the company's cash flow is positive and is considered to have good prospects in a relatively long period of time. Besides, it also reflects that the company is relatively more stable and more able to generate profits than companies with small total assets (Achmat et al., 2021). Theoretically, larger companies have greater certainty than small companies, thereby reducing the level of uncertainty about the company's prospects (Seppa et al., 2021; Wirdawati et al., 2021).

The size of the company from the total assets owned can be used for company operations. If a company has large total assets, management is more flexible in using existing assets in the company (Arfan et al., 2021; Fauzi et al., 2021). This freedom that management has is proportional to the worries that owners have over their assets. A large amount of assets reduces the value of the company if it is assessed from this perspective company owner (Ilyas

et al., 2021). However, when it was viewed from the management side, the ease with which it controls the company increases the value of the company.

Investment Opportunity Set

The emergence of the Investment Opportunity Set (IOS) by (Zacharias, Yusriadi, et al., 2021) which explains that a company is a combination of real assets and future investment options. IOS is an investment decision in the form of a combination of assets owned and a choice of future growth with a positive Net Present Value (NPV). According to (Ahmad, Mattalatta, et al., 2021) growth is the company's ability to increase the size of the company, while IOS is an option to invest in a project that has a positive net present value. According to (Sumarni et al., 2021) IOS is a firm value whose amount depends on the expenses set by management in the future, which at this time is an investment option that is expected to produce a greater return.

Investment is an activity of investing capital carried out by investors in certain assets to get a greater return than what was sacrificed (Humola et al., 2021; Maksum et al., 2021). Investments in money for a period of time with the aim of earning future payments that compensate investors for: (1) the time when funds are used, (2) the expected rate of inflation and (3) uncertainty over future payments. Investors in the interpretation can be individuals, companies, or governments (La Kamalussin et al., 2021).

The value of the company is based on the present value of the income generated by the assets owned and the opportunity to make additional investments in real assets that produce a rate of return that is more than normal returns (Syamsyucri et al., 2021). IOS is a component of firm value derived from choices to make investments in the future. Temporary IOS (Wahyuni et al., 2021) explains that the value of IOS depends on future management expenditures and is currently expected to provide a greater return than the cost of capital.

Capital Structure

The capital structure is the financing of equity and debt in a company. According to Chavali, the optimization of firm value, which is the company's goal, can be achieved through the implementation of the financial management function, where every financial decision that is taken affects other financial decisions and has an impact on firm value (Nengsih, Tamsah, et al., 2021).

The composition of the use of debt and equity is reflected in the capital structure. The use of debt is termed financial leverage, the debt in question is debt for company funding that is not always the same as liabilities and is not the same as receivables (payable). Debt incurs an interest expense that can save taxes. This means that the interest expense can be deducted from income so that the profit before tax becomes smaller and consequently the tax is getting smaller. Meanwhile, if the funding uses equity, there is no burden that can reduce corporate taxes (Fitria et al., 2021; Harma et al., 2021).

Capital structure can also be interpreted as a balance or comparison between the amount of long-term debt and its own capital (Ahral et al., 2021). The importance of capital structure for each company is because it has a direct effect on the company's financial position so that

financial managers must know the factors that affect the capital structure to maximize the prosperity of the company's shareholders. The optimal capital structure can be defined as a capital structure that can minimize costs use of overall capital or average cost of capital so as to maximize firm value (Arham et al., 2021; Kusiani et al., 2021).

Capital structure as permanent financing consisting of long-term debt, preferred stock, and shareholder capital (Dana et al., 2021; Darno et al., 2021; Fatmawati, Tamsah, Romadhoni, et al., 2021; Kasmiaty et al., 2021; Mislia et al., 2021; Rahmat et al., 2021). The book value of shareholder capital consists of ordinary shares, paid up capital or surplus capital and accumulated retained capital (Ahmad, Umar, et al., 2021). If the company owns preferred stock, the shares are added to the shareholder's capital.

RESEARCH METHODS

The population of this research is all banking industry companies listed on the IDX and the completeness of their data can be accessed and consistency in financial reporting during the study period as many as 45 companies. The sample used in this study was purposive sampling. The criteria are as follows: 1) banking industry companies listed on the IDX; 2) banking industry companies routinely present and publish financial reports in succession for the last 10 years starting from 2010 to 2019; 3) banking industry companies whose shares are actively traded on the IDX during the study period, 4) banking industry companies have complete data related to the variables used in the study.

The data used are financial reports related to firm size, audit committee, investment, business risk, earnings quality, capital structure, and firm value or share price published annually from 2010 - 2019 from the Indonesia Stock Exchange. The data collection technique is done through library research using secondary data, the data is analyzed using AMOS (Analysis of Moment Structure) software.

RESULT

Description of the firm value variable which is generated by Tobin'Q. The frequency distribution can be seen in Table 1.

Evidence	Frequency distribution (amount and percentage)										Total
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	
Below 1%	6 22%	4 15%	6 22%	11 41%	8 30%	13 48%	12 44%	12 44%	13 48%	15 56%	100 37%
1.00 % to 1.50%	18 67%	21 78%	19 70%	16 59%	17 63%	14 52%	14 52%	14 52%	13 48%	11 41%	157 58%
1.51 % to 2 %	1 4%	1 4%	1 4%	0 0%	2 7%	0 0%	1 4%	1 4%	1 4%	0 4%	8 4%
above 2%	2 7%	1 4%	1 4%	0 0%	0 0%	0 0%	0 0%	0 0%	0 0%	1 4%	5 2%
Total	27 100%	27 100%	27 100%	27 100%	27 100%	27 100%	27 100%	27 100%	27 100%	27 100%	270 100%

Table 1 showed the frequency distribution of firm value from year 2010 to 2019. Most of the banking industry companies on the Indonesian Stock Exchange Tobins' Q have a ratio of > 1, meaning that the conditions owned by the banking industry are healthy, so they can attract investors because this industry is attractive. However, the consequence of this industry is that it must expand in order to maintain the ratio value so that it remains Tobins'Q > 1. Thus, the banking industry has strong growth in the future, because the existing ratio value is not too low, close to the value 1. Descriptive analysis found that the value of the company with the lowest Tobins'Q proxy (minimum) was 0.83 percent and the highest (maximum) was 6.56 percent, and the average value (mean) was 1.12 percent.

Description of the size of the company variable as generated by the value of total assets, then the frequency distribution can be seen in Table 2

Evidence	Frequency distribution (amount and percentage)										Total (%)
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	
Below 100 billions	19 70%	19 70%	17 63%	17 63%	16 59%	16 59%	16 59%	15 56%	15 56%	13 48%	163 60%
101 Billions to 500 billions	8 30%	7 26%	8 30%	8 30%	8 30%	7 26%	7 26%	8 30%	8 30%	10 37%	79 30%
501 billions to 1 trillion	0 0%	1 4%	2 7%	2 7%	3 11%	4 15%	2 7%	2 7%	2 7%	2 7%	20 7%
above 1 trillion	0 0%	0 0%	0 0%	0 0%	0 0%	0 0%	2 7%	2 7%	2 7%	2 7%	8 3%
Total	27 100%	27 100%	27 100%	27 100%	27 100%	27 100%	27 100%	27 100%	27 100%	27 100%	270 100%

Table 2 showed the total assets below 100 billion rupiah was very dominant and grown from 2010 to 2019, because from year to year the figure was below 100 billion rupiah, the percentage was decreasing, meaning that some companies had asset growth that could exceed the amount above 100 billion rupiah. This has a positive effect on management and employees because psychologically they feel more comfortable working in a large company than a small company. Then the creditors, especially banks, trust companies with large asset values more than companies with small asset values.

Description of the Investment Opportunity Set (IOS) variable, which is generated by a combination of company growth, then the frequency distribution can be seen in Table 3.

Evidence	Frequency distribution (amount and percentage)										Total (%)
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	
below 1%	6 22%	4 15%	6 22%	11 41%	14 37%	14 52%	15 56%	13 48%	13 48%	15 56%	111 40%
1,00 % to 1,50%	1 4%	7 26%	5 19%	3 11%	8 30%	8 30%	7 26%	2 7%	6 22%	4 15%	51 19%
1,51 % to 2 %	4 15%	5 19%	5 19%	4 15%	2 7%	2 7%	1 4%	6 22%	2 7%	2 4%	33 12%
above 2%	16 59%	11 41%	11 41%	9 33%	3 11%	3 11%	4 15%	6 22%	6 22%	6 22%	75 28%
Total	27 100%	27 100%	27 100%	27 100%	27 100%	27 100%	27 100%	27 100%	27 100%	27 100%	270 100%

Table 3 explained the investment ratio owned by the banking industry is quite high, where the value of the ratio above 1 percent indicates a stable number, because generally a good ratio is a ratio that is close to number 1 or above number 1, then in the same year several companies indicate a ratio above 1.00 - 1.50 percent. This means that investments made by companies show strong growth stability on the premise that growing companies have a higher level of investment activity. Along with the development of the comparison between the stock market value and the level of capital (equity) from 2010 - 2019 there are even several companies that have ratios above 2 percent.

Description of the capital structure variable as generated by the ratio between debt and equity, then the frequency distribution can be seen in Table 4

Evidence	Frequency distribution (amount and percentage)										Total (%)
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	
below 5%	1	2	2	1	3	8	12	9	11	24	73
	4%	7%	7%	4%	11%	30%	44%	33%	41%	89%	27%
5,00 % s/d 10,00%	19	15	20	19	18	14	12	14	11	3	145
	70%	56%	74%	70%	67%	52%	44%	52%	41%	11%	54%
10,01 % s/d 15 %	6	9	5	7	6	4	3	4	5	0	49
	22%	33%	19%	26%	22%	15%	11%	15%	19%	4%	19%
above 15%	1	1	0	0	0	1	0	0	0	0	3
	4%	4%	0%	0%	0%	4%	0%	0%	0%	0%	1%
Total	27	27	27	27	27	27	27	27	27	27	270
	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

Table 4 showed that in 2010 to 2019, the capital structure is quite optimistic because the comparison of the use of debt can be balanced with their own capital which financial executives state that an optimistic capital structure has a certain value range. In the table above, the highest frequency composition is in the range of 15 percent, meaning that the value shown is still far from the range value in general. This means that the high use of debt is also balanced with the willingness of own capital to finance interest and taxes that are accumulated with the use of corporate debt.

DISCUSSION

In testing the hypothesis, the researcher compared the T count which was generated by the critical ratio with t Table. The significant level can be seen in table 5

Variable	Estimate	S.E.	C.R.	P	Label
Y <--- X1	2487292.852	1251376.653	1.988	.047	Significant
Y <--- X2	.250	.066	3.760	***	Significant

Y	<---	X3	.093	.067	1.394	.163	Not significant
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The Effect of Firm size on Firm value

The test results in table 5 are explained at the probability or significant level of 0.047 indicating that firm size has a positive effect on firm value. This means that the larger the firm size, the firm value increases and vice versa. This finding is supported by the argument that the greater the size of the company, the greater the company's assets and the more funds needed by the company to maintain its operational activities. And the greater the size of the company will affect management in deciding what funding the company will use to be able to optimize firm value. Larger companies find it easier to access the capital market in obtaining greater funding for their companies, so that the company is able to have a higher dividend payout ratio than small companies, this is supported by (Ikbal et al., 2021; Sam et al., 2021; Sultan et al., 2021) that large companies have large funding operations for optimize the value of the company.

The Effect of Investment Opportunity Set on Firm value

The test results in table 5 are explained at the probability or significant level of 0.000 indicating that the investment opportunity set influences firm value. This means that the greater the investment opportunity set, the higher the firm value and vice versa. This finding is supported by the argument that, the Investment Opportunity Set shows a positive relationship to firm value. It may be possible that companies that invest a lot tend to have assets that increase over time or increase great wealth. Companies that get bigger always increases according to the investment value which is always in line with the current economic value and can create positive sentiment from investors, so that the stock price can ultimately increase the firm value. This supports the statement from (Kusuma et al., 2021; Syahrir et al., 2021) which states that the investment value has increased occasionally.

The Effect of Capital Structure on Firm value

The test results in table 5 are explained at the probability or significant level of 0.163, indicating that capital structure has no effect on firm value. This means that the increase and decrease in capital structure does not affect firm value, because in deciding the company's capital structure policy, a financial manager always considers the use of equity and debt instruments to run his business where debt can make the growth of a company small. Debt makes the profit earned by the company less and less because it is used to pay loan interest. Thus, if the company uses a large capital structure, it can cause high interest costs and inhibit the increase in firm value. This is supported by research conducted by (Andri et al., 2021; Islamia et al., 2021; Nellyanti, Gunawan, Aziz, et al., 2021; Nengsih, Syahrudin, et al., 2021; Saleh et al., 2021) that the high use of debt can increase the interest expense which can reduce firm value.

CONCLUSIONS

1. The results of the study support that firm size influences firm value. This finding is consistent with research (Amrullah et al., 2021; Debby et al., 2021; Gunawan et al., 2021; Masrullah et al., 2021; Tenrisanna et al., 2021). It means that the bigger the company as measured by asset value, the higher the firm value, so that it is expected that management will develop or expand the business to increase asset value by expanding or developing business units.

2. The results of the study support that the Investment Opportunity Set has an effect on firm value. This finding is in accordance with research from (Harisman et al., 2021; Mardhiah et al., 2021; Nilmawiah et al., 2021; Rahmitasari et al., 2021; Rusli et al., 2021), that investment decisions have a significant positive effect on firm value.

3. The results of the study support that the capital structure affects firm value. All of this is in accordance with research from (Asfar et al., 2021; Nikmawati et al., 2021; Suryanti et al., 2021). This happens because managers use debt as a more reliable signal to investors where companies that increase debt can be seen as companies that are confident about the company's prospects in the future (Fitriani et al., 2021; Heranto et al., 2021; Herlinah et al., 2021; Nasriani et al., 2021; Rasyid et al., 2021). So, the use of debt is a sign or a positive signal from the company that can make investors appreciate the value of shares greater than the value recorded on the company's balance sheet, so that the company's price book value is high and the firm value is high as well.

RECOMMENDATIONS

It is recommended that potential investors consider the capital structure factor before making an investment because sometimes companies that have a high capital structure can burden the company and consider the Investment Opportunity Set variable that can increase growth and increase share prices.

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