

ABSTRAK

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“Pengaruh *Good Corporate Governance* dan *Corporate Social Responsibility* Terhadap Nilai Perusahaan Pada Perusahaan Sektor *Consumer Non-Cyclicals* yang Terdaftar di Bursa Efek Indonesia “

(x + 89 halaman; 12 tabel; 2 lampiran)

Penelitian ini dilakukan untuk menguji dan mendapatkan bukti empiris atas kesimpulan pengaruh mekanisme *Good Corporate Governance* dan *Corporate Social Responsibility* terhadap nilai perusahaan. *Good Corporate Governance* diproksikan sebagai komite audit, komisaris independen, kepemilikan institusional, dan kepemilikan manajerial dengan *Corporate Social Responsibility* dilakukan pengukuran pengungkapan berdasarkan GRI Standards. Sampel penelitian menggunakan 57 (lima puluh tujuh) perusahaan dengan menggunakan laporan keuangan dan laporan keberlanjutan selama periode tahun 2018-2021 pada perusahaan sektor *consumer non-cycles* dengan total 228 perusahaan dikurang dengan 3 (tiga) data outlier menjadi total 225 metode *purposive sampling*. Menggunakan metode penelitian kuantitatif. melakukan Analisa data dengan analisis regresi linear berganda menggunakan program SPSS 24 .Hasil penelitian ini menunjukkan bahwa *Corporate Social Responsibility* berpengaruh positif signifikan terhadap nilai perusahaan dan *Good Corporate Governance* diproksikan sebagai komite audit berpengaruh positif tetapi tidak signifikan terhadap nilai perusahaan, kepemilikan manajerial berpengaruh negatif tidak signifikan terhadap nilai perusahaan, kepemilikan institusional berpengaruh negatif tidak signifikan terhadap nilai perusahaan dan komisaris independent berpengaruh negatif tidak signifikan terhadap nilai perusahaan.

Kata Kunci: *Good Corporate Governance*, *Corporate Social Responsibility*, Nilai Perusahaan, Komite audit.

Refrensi : 59 (1975-2022)

ABSTRACT

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The Influence of Good Corporate Governance and Corporate Social Responsibility on Company Value in Non-Cyclical Consumer Sector Companies Listed on the Indonesia Stock Exchange

This research was conducted to test and obtain empirical evidence on the conclusions of the influence of Good Corporate Governance and Corporate Social Responsibility mechanisms on company value. Good Corporate Governance is proxied as audit committee, independent commissioner, ownership ownership, and managerial ownership with Corporate Social Responsibility disclosure measurement is carried out based on the GRI Standards. The research sample used 57 (fifty seven) companies using financial reports and sustainability reports for the period 2018-2021 in non-cyclical consumer sector companies with a total of 228 companies minus 3 outlier data for a total of 225 (two hundred twenty five) purposive sampling methods. Using quantitative research methods. conducted data analysis with multiple linear regression analysis using the SPSS 24 program. The results of this study indicate that Corporate Social Responsibility has a significant positive effect on firm value and Good Corporate Governance is proxied as an audit committee which has a positive but not significant effect on firm value, managerial ownership has an insignificant negative effect on firm value, institutional ownership has no significant negative effect on firm value and independent commissioners have no significant negative effect on firm value.

Keyword: Good Corporate Governance, Corporate Social Responsibility, Firm Value, Audit commite.

References: 59 (1975-2022)