

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh pengungkapan corporate social responsibility, good corporate governance, dan kinerja keuangan terhadap nilai perusahaan. Data yang digunakan dalam penelitian ini adalah data sekunder. Data sekunder diperoleh dari data laporan keuangan perusahaan *food and beverages* yang terdaftar di Bursa Efek Indonesia tahun 2014-2019. Data tersebut kemudian dianalisis dengan menggunakan analisis regresi linear berganda dengan menggunakan program SPSS.

Hasil penelitian menunjukkan bahwa corporate social responsibility, good corporate governance dengan proksi kepemilikan institusional, ukuran komite audit berpengaruh negatif tidak signifikan terhadap nilai perusahaan, good corporate governance dengan proksi kepemilikan manajerial, proporsi dewan komisaris independen, ukuran dewan direksi, kinerja keuangan dengan proksi solvabilitas berpengaruh positif tidak signifikan terhadap nilai perusahaan, sedangkan kinerja keuangan dengan proksi profitabilitas berpengaruh positif signifikan, likuiditas berpengaruh negatif signifikan terhadap nilai perusahaan.

Kata Kunci : Nilai Perusahaan, Pengungkapan Corporate Social Responsibility, Good Corporate Governance, Kinerja Keuangan.

ABSTRACT

This study aims to examine the effect of disclosure of corporate social responsibility, good corporate governance, and financial performance on firm value. The data used in this research is secondary data. Secondary data is obtained from data on the financial statements of food and beverages companies listed on the Indonesia Stock Exchange in 2014-2019. The data was then analyzed using multiple linear regression analysis using the SPSS program.

The results show that corporate social responsibility, good corporate governance with institutional ownership as a proxy, audit committee size has no significant negative effect on firm value, good corporate governance with managerial ownership proxy, the proportion of independent commissioners, the size of the board of directors, financial performance with solvency proxies have an effect no significant positive effect on firm value, while financial performance with profitability proxy has a significant positive effect, liquidity has a significant negative effect on firm value.

Keywords: *Firm Value, Disclosure of Corporate Social Responsibility, Good Corporate Governance, Financial Performance.*