

ABSTRAK

Judul : Pengaruh *Good Corporate Governance*, Ukuran Perusahaan dan Profitabilitas Terhadap Nilai Perusahaan Pada Perusahaan *Food And Beverages* Yang Terdaftar Di Bursa Efek Indonesia Periode 2014-2018

Nama : Katarina Gusti Ayu Sormin

Program Studi : S-1 Akuntansi

Perusahaan didirikan dengan tujuan meningkatkan nilai perusahaan dan salah satu upaya untuk meningkatkan nilai perusahaan melalui pelaksanaan *good corporate governance*, ukuran perusahaan dan profitabilitas. Penelitian ini bertujuan untuk mengetahui apakah *good corporate governance*, ukuran perusahaan dan profitabilitas memiliki pengaruh terhadap nilai perusahaan *food and beverages* baik secara parsial maupun simultan.

Populasi penelitian ini adalah perusahaan manufaktur sektor *food and beverages* yang terdaftar di Bursa Efek Indonesia periode 2014-2018. Pemilihan sampel menggunakan metode *purposive sampling* dan diperoleh sampel perusahaan sebanyak 65 sampel. Metode analisis data menggunakan analisis deskriptif, uji asumsi klasik, uji hipotesis dan linier berganda.

Dari hasil penelitian diperoleh: (1) dewan komisaris, dewan direksi, komite audit, kepemilikan manajerial, kepemilikan institusional, ukuran perusahaan dan profitabilitas berpengaruh secara simultan terhadap nilai perusahaan, (2) komite audit berpengaruh negatif dan signifikan terhadap nilai perusahaan, (3) ukuran perusahaan dan profitabilitas berpengaruh terhadap nilai perusahaan, (4) kepemilikan manajerial berpengaruh positif dan tidak signifikan terhadap nilai perusahaan, (5) dewan komisaris, dewan direksi, kepemilikan institusional tidak berpengaruh terhadap nilai perusahaan.

Kata Kunci : Good Corporate Governance, Dewan Komisaris, Dewan Direksi, Komite Audit, Kepemilikan Manajerial, Kepemilikan Institusional, Ukuran Perusahaan, Profitabilitas, Nilai Perusahaan.

ABSTRACT

Title : The effect of Good Corporate Governance, Firm Size and Profitability on Firm Value in Manufacturing Companies Sub Sector Food and Beverages Listed in Indonesia Stock Exchange on Period 2014-2018.

Name : Katarina Gusti Ayu Sormin

Study Program : S-1 Accounting

A company is built to increase the value of the company itself. One of the ways to increase it is by applying good corporate governance; according to the firm size of the company and its profitability. This research is done to understand whether good corporate governance, the firm size, and its profitability could impact food and beverages company partially or simultaneously.

The population of this research is manufacturing food and beverage sectors listed in Indonesia Stock Exchange in 2014-2018. The sample selection using purposive sampling method and 65 company sampel's were obtained. The method of data analysis using descriptive analysis, classic assumption test, and test hypotheses.

The result showed that: (1) the board of commissioners, board of directors, audit committee, managerial ownership, institutional ownership, firm size and profitability simultaneously affects firm value, (2) audit committee, firm size and profitability affects firm value, (3) the board of commissioners, board of directors, managerial ownership and institutional ownership does not effects firm value.

Keyword : Good Corporate Governance, Board of Commissioners, Board of Directors, Audit Committee, Managerial Ownership, Institutional Ownership, Firm Size, Profitability, Firm Value.