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Title : *Effects of Good Corporate Governance and Company Size Towards Company Value in manufacturing companies sub-sector Food and Beverage listed on the Indonesia Stock Exchange (IDX) Year 2014 - 2018.*

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Study program : *Accounting*

This study tries to analyze the effect of Good Corporate Governance and firm size on firm value in the Food and Beverage sub-sector manufacturing companies listed on the Indonesia Stock Exchange (BEI) in 2014-2018. Good Corporate Governance in this study uses proxy for institutional ownership, board of directors, board of commissioners, managerial ownership, audit board. Institutional ownership with 100% ownership shares. Board of directors with a sigma member of the board of directors, the Board of Commissioners assesses with a sigma member of the board of commissioners, managerial ownership is measured by calculating the amount of managerial share ownership in the number of shares issued multiplied by 100%. The audit committee determines the number of audit commissions in the company, and the size of the company determines using the Ln Asset disclosure while the Value of the company considers using the Price Book Value (PBV)

The method used is purposive sampling. The number of samples used in this study were 45 food and beverage companies listed on the Indonesia Stock Exchange (IDX) in 2014-2018. The type of data is secondary data sourced from financial reports and annual reports. The data analysis method used is multiple linear regression analysis.

Hypothesis testing results that indicate institutional ownership, the board of directors, the board of commissioners, the board of directors, the audit board and the size of the company simultaneously have a significant effect on the value of the company. Partially, the variable Institutional Ownership and the Board of Commissioners have a negative and significant influence on the value of the company. While the partial variables of the board of directors, managerial ownership, audit board, and company size do not determine the value of the company.

Keywords: Institutional Ownership, Board of Directors, Board of Commissioners, Managerial Ownership, Audit Committee, Company Size and Book Value (PBV)