

ABSTRAK

Tujuan dari penelitian ini adalah untuk menguji pengaruh mekanisme *Good Corporate Governance* (GCG) dan pengungkapan *Corporate Social Responsibility* (CSR) terhadap nilai perusahaan. *Good Corporate Governance* dalam penelitian ini diprosikan dengan kepemilikan manajerial, kepemilikan institusional, komisaris independen, dan komite audit. Nilai perusahaan diukur dengan *price book value* (PBV).

Jenis penelitian yang digunakan yaitu kuantitatif. Populasi dalam penelitian ini adalah perusahaan manufaktur sektor industri dasar dan kimia yang terdaftar di Bursa Efek Indonesia dalam periode 2013-2017. Sedangkan pemilihan sampel menggunakan metode *purposive sampling*. Didapatkan 23 sampel perusahaan manufaktur sektor industri dasar dan kimia.

Hasil penelitian menunjukkan bahwa kepemilikan institusional, komite audit dan pengungkapan *corporate social responsibility* (CSR) berpengaruh positif dan signifikan terhadap nilai perusahaan. Komisaris independen berpengaruh negatif dan signifikan terhadap nilai perusahaan. Sedangkan kepemilikan manajerial tidak memiliki pengaruh yang signifikan terhadap nilai perusahaan.

Kata Kunci: Nilai perusahaan, kepemilikan manajerial, kepemilikan institusional, komisaris independen, komite audit, dan pengungkapan *corporate social responsibility*.

ABSTRACT

The purpose of this study is to examine the effect of the mechanism of Good Corporate Governance (GCG) and disclosure of Corporate Social Responsibility (CSR) on the value of the company. Good Corporate Governance in this research is proxied by managerial ownership, institutional ownership, independent commissioners, and audit committees. Company value is measured by price book value (PBV).

The type of research used is quantitative. The population in this study is the basic industrial and chemical manufacturing companies listed on the Indonesia Stock Exchange in the period 2013-2017. While the selection of samples using purposive sampling method. There were 23 samples of basic industrial and chemical manufacturing companies.

The results showed that institutional ownership, audit committees and disclosure of corporate social responsibility (CSR) had a positive and significant effect on firm value. Independent Commissioners have a negative and significant effect on firm value. While managerial ownership does not have a significant effect on company value.

Keywords: *Corporate value, managerial ownership, institutional ownership, independent commissioner, audit committee, and disclosure of corporate social responsibility.*

