

ABSTRAK

Tujuan dari penelitian ini guna mengetahui pengaruh pengaruh Good Corporate Governance dan kualitas laba terhadap nilai perusahaan. Variabel dependen dalam penelitian ini adalah nilai perusahaan yang diproksikan dengan Tobin's Q. Variabel independen dalam penelitian ini adalah mekanisme good corporate governance yang diukur melalui kepemilikan institusional, kepemilikan manajerial, komposisi dewan komisaris independen dan komite audit serta kualitas laba.

Populasi pada penelitian ini ialah perusahaan yang masuk ke dalam indeks LQ 45 periode 2017-2020, total populasi sebanyak 45 perusahaan yang terhitung dalam indeks LQ 45, sebanyak 31 perusahaan terpilih menjadi sampel penelitian. Sehingga total pengamatan yang dilakukan untuk periode tahun 2017 sampai 2020 sebanyak 124 pengamatan, sedangkan metode penelitian menggunakan penelitian korelasional.

Hasil penelitian sebagai berikut : kepemilikan institusional (KI), kepemilikan manajerial (KM), komposisi dewan komisaris independen (KDKI), komite audit (KA), dan kualitas laba (KL) secara simultan berpengaruh terhadap variabel nilai perusahaan sebesar 84%, sisanya sebesar 16% dijelaskan oleh sebab-sebab lain diluar model. Sedangkan secara parsial hanya variabel komposisi dewan komisaris independen (KDKI) yang berpengaruh terhadap nilai perusahaan (NP), sedangkan variabel kepemilikan institusional (KI), variabel kepemilikan manajerial (KM), variabel komite audit (KA), dan variabel kualitas laba (KL) tidak terdapat pengaruh terhadap nilai perusahaan (NP).

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ABSTRACT

The purpose of this study was to determine the effect of good corporate governance and earnings quality on firm value. Dependent variable in this research is firm value related party Tobin's Q. Independent variable in this research is mechanism of Good Corporate Governance as measured by institutional ownership, managerial ownership, independent board of commissioners and audit committee as well as earnings quality.

The population in this study were companies that were included in the LQ 45 index for the 2017-2020 period, a total population of 45 companies included in the LQ 45 index, 31 companies were selected to be the research sample. As a result, the total observations made for the period 2017 to 2020 were 124 observations, while the research method used correlational research.

The results of the study were as follows: institutional ownership, managerial ownership, composition of the independent board of commissioners, audit committee, and earnings quality simultaneously affect the firm value variable by 84%, the rest of 16% was explained by other reasons outside the model. While partially, only the composition of the independent board of commissioners (IC) had an effect on firm value (FV), while the variable institutional ownership (IO), managerial ownership variable (MO), audit committee variable (AC), and earnings quality variable (EQ). There was no effect on firm value (FV).

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