

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *Corporate Social Responsibility* dan *Good Corporate Governance* terhadap nilai perusahaan sector manufaktur yang terdaftar di Bursa Efek Indonesia (BEI). Variabel *Corporate Social Responsibility* diukur menggunakan indeks GRI. Sedangkan variabel *Good Corporate Governance* diproksikan menjadi dua variabel, yaitu kepemilikan manajerial dan kepemilikan institusional,

Penelitian ini tergolong penelitian kausatif. Jenis data yang digunakan adalah data sekunder yang diperoleh dari www.idx.co.id dan website perusahaan. Metode sampel yang digunakan adalah sampel sensus acak sehingga sampel penelitian ini diperoleh 30 perusahaan. Pengujian data menggunakan analisis regresi berganda.

Hasil dari penelitian ini menunjukkan bahwa variabel *Corporate Social Responsibility* berpengaruh negative terhadap nilai perusahaan dan kepemilikan manajerial juga berpengaruh negative terhadap nilai perusahaan. Sedangkan variabel kepemilikan institusional berpengaruh positif terhadap nilai perusahaan.

Kata Kunci: *Corporate Social Responsibility, Good Governance Corporate, Kepemilikan Managerial, Kepemilikan Institusi dan Nilai Perusahaan*

ABSTRACT

This study aims to determine the effect of Corporate Social Responsibility and Good Corporate Governance on the value of manufacturing sector companies listed on the Indonesia Stock Exchange (BEI). Corporate Social Responsibility variables are measured using the GRI index. While the Good Corporate Governance variable is proxied into two variables, namely managerial ownership and institutional ownership,

This research belongs to causative research. The type of data used is secondary data obtained from www.idx.co.id and company website. The sample method used is a random census sample so that the sample of this study obtained 30 companies. Testing data using multiple regression analysis.

The results of this study indicate that the variables of Corporate Social Responsibility have a negative effect on corporate value and managerial ownership also negatively affect the value of the company. While the variable of institutional ownership have a positive effect to company value.

Keywords: Corporate Social Responsibility, Good Corporate Governance, Managerial Ownership, Institutional Ownership and Corporate Values