

ABSTRAK

Studi ini bertujuan menguji adanya pengaruh *Good Corporate Governance*, *Corporate Social Responsibility* dan Keberagaman Direksi terhadap Nilai Perusahaan. Jenis studi ini adalah kuantitatif. Populasi studi ini yaitu laporan tahunan perusahaan Properti dan Real Estate yang tercatat di BEI periode 2017 - 2020. Sampel studi terdiri laporan tahunan perusahaan-perusahaan Properti dan Real Estate yang tercatat di BEI periode 2017 - 2020. Pengambilan sampel dengan cara *purposive sampling*. Pengambilan data dilaksanakan pada tanggal 1 Maret 2022. Analisis data dilakukan dengan cara melakukan analisis dengan regresi linear berganda. Studi ini memakai data sekunder dari website BEI, yakni laporan tahunan perusahaan Properti dan Real Estate yang tercatat di BEI. Hasil studi menerangkan bahwa keberadaan komisaris independen berpengaruh signifikan terhadap nilai perusahaan, keberadaan komite audit berpengaruh signifikan terhadap nilai perusahaan, pengungkapan CSR berpengaruh signifikan terhadap nilai perusahaan, proporsi wanita dalam dewan direksi tidak berpengaruh signifikan terhadap nilai perusahaan, proporsi usia 40 tidak berpengaruh signifikan terhadap nilai perusahaan, tingkat pendidikan dewan direksi tidak berpengaruh signifikan terhadap nilai perusahaan.

Kata Kunci: *Good Corporate Governance komisaris independen, komite audit, Corporate Social Responsibility, Keberagaman Direksi, Nilai Perusahaan*



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ABSTRACT

This study examined the influence of Good Corporate Governance, Corporate Social Responsibility, and Diversity on Boards of Directors on Firm Value. This study uses secondary data from the IDX website. The population of this quantitative study is the annual report of Property and Real Estate companies listed on the Indonesia Stock Exchange from 2017 to 2020. The sample consisting of the annual reports of Property and Real Estate companies listed on the Indonesia Stock Exchange from 2017 to 2020 was obtained through purposive sampling. The data was collected on March 1, 2022. Multiple linear regression analysis was used to analyze the data. The results of the study prove that the existence of independent commissioners has a significant influence on firm value, audit committee has a significant influence on firm value, and corporate social responsibility disclosure has a significant influence on firm value. The proportion of women and people over 40 on the board of directors has no influence on firm value. The education level of the board of directors has no influence on the firm value.

Keywords: Good Corporate Governance, Independent Commissioners, Audit Committee, Corporate Social Responsibility, Diversity on Boards of Directors, Firm Value

