

ABSTRACT

Bima Kro Karo. NIM 7203520009, The Impact of Corporate Social Responsibility and Good Corporate Governance on Firm Value in in Basic and Chemical Industry Companies on the Indonesia Stock Exchange in 2021-2023.

In this study, the problem is the decline in company value as reflected in the average price to book value (PBV) that occurs each year, caused by various factors. The purpose of this study is to analyze factors that can cause a decline in company value, such as corporate social responsibility, managerial ownership, institutional ownership, independent board of commissioners, and audit committee.

The population of the study was in Basic and Chemical Industry Companies on the Indonesia Stock Exchange in 2021-2023 and the research sampling used a purposive sampling technique so that the samples that met the criteria of this study were 25 companies with 3 years of observation. This research model uses multiple linear regression.

The results of the study show that: (1) corporate social responsibility has an effect on company value; (2) managerial ownership does not have an effect on company value; (3) institutional ownership has an effect on company value; (4) independent board of commissioners does not have an effect on company value; (5) audit committee has an effect on company value; (6) corporate social responsibility, managerial ownership, institutional ownership, independent board of commissioners, and audit committee have a simultaneous effect on company value.

The conclusion of this study is that corporate social responsibility and audit committee can affect the value of the company, while managerial ownership, institutional ownership, and independent board of commissioners do not affect the value of the company. Simultaneously, the five independent variables can affect the value of the company.

Keywords : Firm value, Corporate Social Responsibility, Managerial Ownership, Institutional Ownership, Independent Board of Commissioners, and Audit Committee

ABSTRAK

Bima Karo Karo, NIM. 7203520009, Pengaruh Corporate Social Responsibility dan Good Corporate Governance terhadap Nilai Perusahaan pada Perusahaan Industri Dasar dan Kimia di Bursa Efek Indonesia Tahun 2021-2023. Skripsi, Jurusan Akuntansi, Program Studi Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan.

Pada penelitian ini yang menjadi permasalahan adalah adanya penurunan nilai perusahaan yang tercermin dari rata-rata *price to book value* (PBV) yang terjadi setiap tahunnya, disebabkan oleh berbagai faktor. Tujuan penelitian ini adalah menganalisis faktor yang dapat menyebabkan penurunan pada nilai perusahaan, seperti *corporate social responsibility*, kepemilikan manajerial, kepemilikan institusional, dewan komisaris independen, dan komite audit.

Populasi penelitian pada Perusahaan Industri Dasar dan Kimia di Bursa Efek Indonesia Tahun 2021-2023 dan pengambilan sampel penelitian menggunakan teknik purposive sampling sehingga sampel yang sesuai dengan kriteria penelitian ini adalah sebanyak 25 perusahaan dengan 3 tahun pengamatan. Model penelitian ini menggunakan regresi linear berganda.

Hasil penelitian menunjukkan bahwa : (1) *corporate social responsibility* berpengaruh terhadap nilai perusahaan; (2) kepemilikan manajerial tidak berpengaruh terhadap nilai perusahaan; (3) kepemilikan institusional berpengaruh terhadap nilai perusahaan; (4) dewan komisaris independen tidak berpengaruh terhadap nilai perusahaan; (5) komite audit berpengaruh terhadap nilai perusahaan; (6) *corporate sosial responsibility*, kepemilikan manajerial, kepemilikan institusional, dewan komisaris independen, dan komite audit berpengaruh secara simultan terhadap nilai perusahaan.

Kesimpulan dalam penelitian ini adalah bahwa *corporate sosial responsibility*, kepemilikan institusional dan komite audit yang dapat memengaruhi nilai perusahaan, sedangkan kepemilikan manajerial dan dewan komisaris independen tidak berpengaruh terhadap nilai perusahaan. Secara simultan kelima variabel independen dapat memengaruhi nilai perusahaan.

Kata Kunci : Nilai Perusahaan, Corporate Sosial Responsibility, Kepemilikan Manajerial, Kepemilikan Institusional, Dewan Komisaris Independen, dan Komite Audit