

PENGARUH *GOOD CORPORATE GOVERNANCE*, *CORPORATE SOCIAL RESPONSIBILITY* DAN PROFITABILITAS TERHADAP NILAI PERUSAHAAN

(Study pada Perusahaan Manufaktur Sub Sektor Makanan dan Minuman yang terdaftar di Bursa Efek Indonesia (BEI) periode 2017-2018)

ABSTRAKSI

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Penelitian ini bertujuan untuk menguji pengaruh *good corporate governance*, *corporate social responsibility* dan profitabilitas terhadap nilai perusahaan pada perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2017-2018. Penelitian ini menggunakan metode penelitian deskriptif kuantitatif. Populasi dalam penelitian ini adalah semua perusahaan Manufaktur Sub Sektor Makanan dan Minuman yang terdaftar di Bursa Efek Indonesia (BEI) periode 2017-2018 sebanyak 27 perusahaan. Sampel dalam penelitian ini berjumlah 38 yang diperoleh dari 19 perusahaan selama 2 tahun yaitu periode tahun 2017-2018. Teknik pengambilan sampel adalah sampling. Teknik analisis data yang digunakan adalah uji asumsi klasik, analisis regresi linier berganda dan uji hipotesis t dengan *level of significance* 5%. Hasil analisis menunjukkan bahwa *good corporate governance* dan *corporate social responsibility* tidak berpengaruh terhadap nilai perusahaan, serta profitabilitas berpengaruh terhadap nilai perusahaan pada perusahaan Manufaktur Sub Sektor Makanan dan Minuman yang terdaftar di Bursa Efek Indonesia (BEI) periode 2017-2018.

Kata kunci : *Good Corporate Governance*, *Corporate Social Responsibility*, *Profitabilitas* Dan Nilai Perusahaan.

THE EFFECT OF GOOD CORPORATE GOVERNANCE, CORPORATE SOCIAL RESPONSIBILITY AND PROFITABILITY ON CORPORATE VALUES

(Study on Food and Beverage Sub-Sector Manufacturing Companies listed on the Indonesia Stock Exchange (IDX) for the 2017-2018 period)

ABSTRACT

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his study aims to examine the effect of good corporate governance, corporate social responsibility and profitability on firm value in Manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the 2017-2018 period. This research uses descriptive quantitative research methods. The population in this study are all Manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the 2017-2018 period of 27 companies. The sample in this study amounted to 38 obtained from 19 companies for 2 years, namely the period 2017-2018. The sampling technique is saturated sampling. The data analysis technique used is the classic assumption test, multiple linear regression analysis and t hypothesis test with a level of significance of 5%. The results of the analysis show that good corporate governance and corporate social responsibility does not affect the value of the company, and profitability affects the value of the company in the Food and Beverage Sub Sector Manufacturing listed on the Indonesia Stock Exchange (IDX) for the 2017-2018 period.

Keywords : Good Corporate Governance, Corporate Social Responsibility, Profitability and Company Value.