

ABSTRACT

This research was aimed to analyze the influence of mechanism corporetae governance (it was proxy with managerial ownership, board of commisionairre, audit committee) and profit quality which was proxy with discretionary accruals to the firm value which was proxy with Tobins'Q.

The population of this research used consumption goods sector company at Indonesia Stock Exchange, the sample collection technique used purposive sampling method in 2013-2016 periods and it obtained 37 companies of the financial statement observation.

The result of this research showed that Board of commisionairre gave positive influence to the firm value, meanwhile managerial ownership, audit committee, and profit quality does not gave any significant influence to the firm value. The value of *adjusted* R² showed that the capability of the independent variables i.e. firm value (NIL), managerial ownership (KMJ), board of commisionairre (DKM), audit committee (AUD), profit quality (DAC) was capable to explained the variation of the variable was very limited or weakened.

Keywords: Mechanism corporetae governance, firm value, profit quality.

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *mekanisme corporate governance* (yang diproksikan menggunakan kepemilikan manajerial, dewan komisaris, komite audit) dan kualitas laba yang diproksikan menggunakan *discretionary accruals* terhadap nilai perusahaan yang diproksikan dengan Tobins'Q.

Populasi perusahaan sektor barang konsumsi di Bursa Efek Indonesia dalam pengambilan sampel menggunakan metode purposive sampling pada periode 2013 – 2016 dan diperoleh sebanyak 37 perusahaan atas observasi laporan keuangan.

Hasil penelitian menunjukkan bahwa Dewan Komisaris memiliki pengaruh positif terhadap nilai perusahaan, sedangkan Kepemilikan Manajerial, Komite Audit, dan Kualitas Laba tidak berpengaruh signifikan terhadap Nilai Perusahaan. Nilai *adjusted R2* menunjukkan kemampuan variabel-variabel independen nilai perusahaan (NIL), kepemilikan manajerial (KMJ), dewan komisaris (DKM), komite audit (AUD), kualitas laba (DAC) dalam menjelaskan variasi variabel sangat terbatas atau lemah.

Kata kunci : *mekanisme corporate governance*, nilai perusahaan, kualitas laba