

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh kinerja keuangan dan *good corporate governance* terhadap nilai perusahaan pada perusahaan sub sektor konsumsi yang terdaftar pada Bursa Efek Indonesia (BEI) periode 2015-2018. Kinerja keuangan diukur dengan *return on asset* (ROA) dan *return on equity* (ROE). *Good Corporate Governance* diukur dengan komisaris independen dan komite audit. Nilai perusahaan diukur dengan *price book value*.

Jenis penelitian ini adalah penelitian kuantitatif dan data yang digunakan pada penelitian ini adalah data sekunder yang diperoleh melalui www.idx.co.id. Pengambilan sampel dilakukan dengan menggunakan teknik *Purposive Sampling* yaitu pemilihan sampel dengan beberapa kriteria yang telah ditentukan. Berdasarkan metode tersebut diperoleh sampel sebanyak 20 perusahaan. Metode analisis yang digunakan adalah analisis regresi berganda menggunakan program SPSS versi 23.

Hasil penelitian menunjukkan bahwa ROA berpengaruh positif terhadap nilai perusahaan, ROE berpengaruh positif terhadap nilai perusahaan, Komisaris Independen berpengaruh negatif terhadap nilai perusahaan, dan Komite Audit berpengaruh positif terhadap nilai perusahaan.

Kata Kunci: ROA, ROE, Komisaris Independen, Komite Audit, Nilai perusahaan

ABSTRACT

This research aimed to examine the effect of finance performance and Good Corporate Governance on firm value of consumption companies which were listed on Indonesia Stock Exchange (IDX) during 2015-2018. While, finance performance was measured by Return On Asset (ROA) and Return On Equity (ROE), Good Corporate Governance was measured by independent commissioner and audit committee. Meanwhile, firm value was measured by Price Book Value.

The research was quantitative. Moreover, the data were secondary, in which taken from www.idx.co.id. Furthermore, the data collection technique used purposive sampling, in which the same was based on criteria given. In line with, there were 20 companies as sample. Additionally, the data analysis technique used multiple regression analysis with SPSS 23.

The research result conclude ROA had positive effect on firm value. Likewise, ROE had positive effect on firm value. In contrast, audit committee had positive effect on firm value of consumption companies.

Keyword: ROA, ROE, Independent Commissioner, Audit Committee, Firm Value