

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *GOOD CORPORATE GOVERNANCE*, *Corporate Social Responsibility* dan Profitabilitas terhadap Nilai Perusahaan melalui laporan keuangan tahunan yang telah di publikasi oleh Perusahaan *Food and Beverage* tahun 2016-2020.

Populasi pada penelitian ini adalah perusahaan *food and beverage* yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2016-2020 sebanyak 10 perusahaan. Teknik pengambilan sampel yang digunakan adalah *purposive sampling* yaitu pengambilan sampel berdasarkan kriteria tertentu.. Metode penelitian ini menggunakan analisis regresi linier berganda dengan menggunakan aplikasi SPSS23.

Hasil penelitian menunjukkan, bahwa Profitabilitas (ROA) dan *GOOD CORPORATE GOVERNANCE*(GCG) berpengaruh positif signifikan terhadap nilai perusahaan, *Corporate Social Responsibility* berpengaruh negatif signifikan terhadap nilai perusahaan *Food and Beverage* tahun 2016-2020. Koefisien determinasi 0,626, yang berarti bahwa *Good Corporate Governance* (GCG), *Corporate Social Responsibility* (CSR) dan Profitabilitas (ROA) mampu mempengaruhi nilai perusahaan (PBV) sebesar 62,6 persen sehingga model ini layak untuk digunakan dalam penelitian.

Kata kunci:*GOOD CORPORATE GOVERNANCE*, *Corporate Social Responsibility*, Profitabilitas, Nilai Perusahaan

ABSTRACT

This research aimed to examine the effect of Good Corporate Governance, Corporate Social Responsibility, and Profitability on firm value through annual financial statements which had been published by Food and Beverages companies during 2016-2020. The population was 10 Food and Beverages companies which were listed on Indonesia Stock Exchange (IDX) during 2016 – 2020. Moreover, the data collection technique used purposive sampling, in which the sample was based on criteria given. Furthermore, the data analysis technique used multiple linear regression with SPSS 23. The research result concluded that profitability (ROA) as well as Good Corporate Governance (GCG) had a positive and significant effect on firm value. On the other hand, Corporate Social Responsibility (CSR) had a negative and significant effect on the firm value of Food and Beverages companies during 2016-2020. The determination coefficient of 0,626 which meant Good Corporate Governance (GCG), Corporate Social Responsibility (CSR) and Profitability (ROA) were able to affect firm value (PBV) pf 62.6% as its model was properly used in the research.

Keywords: *gcu,csr, profitability, firm value*

