

ABSTRAK

Penelitian ini bertujuan untuk menguji empiris : (1) Pengaruh *Good Corporate Governance* (GCG) terhadap Nilai Perusahaan , (2) Pengaruh Ukuran Perusahaan (SIZE) terhadap Nilai Perusahaan , (3) Pengaruh *Leverage* (LEV) terhadap Nilai Perusahaan.

Jenis penelitian ini menggunakan penelitian kuantitatif. Pemilihan populasi dan sampel dalam penelitian ini menggunakan metode *purposive sampling*. Berdasarkan metode *purposive sampling* tersebut didapatkan sebanyak 27 perusahaan dari 11 perusahaan manufaktur pada sektor *Food And Beverage* yang terdaftar di Bursa Efek Indonesia (BEI) pada periode tahun 2016-2018. Penelitian ini menggunakan analisis pengujian SPSS (*Statistical Package for Social Science*) 23 untuk mempermudah analisa dalam penelitian.

Hasil uji hipotesis (t) dapat disimpulkan bahwa : (1) Pengujian selanjutnya untuk variabel Komisaris Independen berpengaruh terhadap Nilai Perusahaan , (2) Pengujian selanjutnya untuk variabel Ukuran Perusahaan (SIZE) tidak berpengaruh terhadap Nilai Perusahaan , (3) Pengujian selanjutnya untuk variabel *Leverage* (LEV) berpengaruh terhadap Nilai Perusahaan.

Kata Kunci : *Good Corporate Governance* (GCG), Komisaris Independen (KI), Ukuran Perusahaan (SIZE) dan *Leverage* (LEV)

ABSTRACT


This research aimed to examine empirically: (1) the effect of Good Corporate Governance (GCG) on firm value, (2) the effect of firm size (SIZE) on firm value, (3) the effect of Leverage (LEV) on firm value.

The research was quantitative. Moreover, the population was 11 Food and Beverage manufacturing companies that were listed on Indonesia Stock Exchange (IDX) from 2016-to 2018. Furthermore, the data collection technique used purposive sampling. In line with that, there were 27 samples of companies. Furthermore, the data analysis technique used SPSS (Statistical Package for Social Science) 23 in order to simplify the research analysis.

The hypothesis test result (t) concluded that: (1) The following test for Independent Commissioner affected Firm Value of Food and Beverage manufacturing companies that were listed on Indonesia Stock Exchange (IDX) from 2016-to 2018, (2) The following test for Firm Size (SIZE) did not affect Firm Value of Food and Beverage manufacturing companies that were listed on Indonesia Stock Exchange (IDX) from 2016-to 2018, and (3) The following test for Leverage (LEV) affected Firm Value of Food and Beverage manufacturing companies that were listed on Indonesia Stock Exchange (IDX) from 2016-to 2018.

Keywords: Good Corporate Governance (GCG), Independent Commissioner, Firm Size (SIZE) and Leverage (LEV)

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