

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *good corporate governance* dan profitabilitas terhadap nilai perusahaan. *Good corporate governance* diukur dengan kepemilikan manajerial, komisaris independen, dan komite audit, profitabilitas diukur dengan *Return On Assets* (ROA).

Jenis penelitian ini adalah penelitian kuantitatif. Populasi dalam penelitian ini adalah perusahaan sektor pertambangan yang terdaftar di Bursa Efek Indonesia tahun 2018-2021. Proses pengambilan sampel menggunakan metode *Purposive Sampling*, yaitu pemilihan sampel berdasarkan kriteria-kriteria yang telah ditentukan. Berdasarkan metode *Purposive Sampling*, sampel yang dapat digunakan adalah sebanyak 15 perusahaan. Data penelitian ini diambil dengan menggunakan periode 4 tahun, yaitu pada tahun 2018-2021, sehingga diperoleh 60 data yang dapat diolah. Berdasarkan hasil perhitungan, ditemukan 14 data *outlier* yang harus dihilangkan karena menyebabkan data tidak normal. Data yang awalnya sebanyak 60 data menjadi 46 data. Penelitian ini menggunakan data sekunder yaitu *annual report* dan laporan keuangan. Teknik analisis data dilakukan dengan menggunakan regresi linier berganda dengan bantuan program SPSS versi 25.

Hasil penelitian menunjukkan bahwa kepemilikan manajerial berpengaruh positif signifikan terhadap nilai perusahaan. Komisaris independen berpengaruh positif signifikan terhadap nilai perusahaan. Komite audit berpengaruh positif signifikan terhadap nilai perusahaan. Profitabilitas berpengaruh positif signifikan terhadap nilai perusahaan.

Kata Kunci: *good corporate governance*, profitabilitas, nilai perusahaan

ABSTRACT

This research aimed to find out the effect of Good Corporate Governance and profitability on the firm value. The good corporate governance was measured by managerial ownership, independent commissionaire, independent commissionaire, and audit committee. While profitability was measured by Return On Assets (ROA).

The research was quantitative. Moreover, the population was mining companies listed on the Indonesia Stock Exchange during 2018-2021. The collection technique used purposive sampling. In line with that, there were 15 companies as the sample. Moreover, the data were taken for 4 periods (2018-2021). In total, there was 60 observation data. Based on the calculation result, there were 14 data outliers that were found which cause abnormal data. Therefore, the total data samples became 46. Additionally, the data were secondary in the annual reports and financial reports. In addition, the data analysis techniques used multiple linear regression with SPSS 25.

The result indicated that managerial ownership had a positive and significant effect on firm value. Likewise, the independent commissionaire had a positive and significant effect on firm value. Similarly, the audit committee had a positive and significant effect on firm value. Likely, profitability had a positive and significant effect on firm value.



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M. Faisal, S.Pd., M.Pd

STIESIA Language Center
Menur Pumpungan 50 Surabaya 60118, Indonesia

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