

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh Mekanisme *Good Corporate Governance*, *Leverage* dan Ukuran Perusahaan terhadap Nilai Perusahaan. Mekanisme *Good Corporate Governance* diukur dengan Komisaris Independen (KI), *Leverage* diukur dengan *Debt to Equity Ratio* (DER) dan Ukuran Perusahaan diukur dengan *Size* sedangkan Nilai Perusahaan diukur dengan *Price to Book Value* (PBV)

Jenis penelitian ini adalah penelitian kuantitatif. Populasi penelitian adalah perusahaan *Food And Beverage* yang terdaftar di Bursa Efek Indonesia (BEI). Proses pengambilan sampel menggunakan metode *purposive sampling*, yaitu pemilihan sampel dengan kriteria-kriteria yang telah ditentukan. Berdasarkan metode *purposive sampling* didapatkan sampel sebanyak 47 perusahaan *Food And Beverage*. Data penelitian diambil selama 4 tahun, yaitu tahun 2019-2022, sehingga diperoleh 188 data yang diolah. Teknik analisis data dilakukan dengan menggunakan Regresi linier Berganda dengan bantuan program SPSS.

Hasil penelitian menunjukkan bahwa Mekanisme *Good Corporate Governance* berpengaruh negatif terhadap Nilai Perusahaan, dan *Leverage* berpengaruh positif terhadap Nilai Perusahaan. Sedangkan Ukuran Perusahaan berpengaruh positif terhadap Nilai Perusahaan.

Kata kunci : Mekanisme *Good Corporate Governance*, *Leverage*, Ukuran Perusahaan, Nilai Perusahaan.

ABSTRACT

This research aimed to examine the effect of Good Corporate Governance Mechanisms, Leverage, and Firm Size on Firm Value. The Good Corporate Governance Mechanisms were measured by Independent Commissioner, Leverage was measured by Debt to Equity Ratio (DER), and Firm Size was measured by Size. Moreover, the Firm Value was measured by Price to Book Value (PBV).

The research was quantitative. The population was Food and Beverage companies listed on the Indonesia Stock Exchange (IDX). Furthermore, the data collection technique used purposive sampling. In line with that, there were 47 companies as the sample. The data were taken for 4 years (2019-2022). In total, there were 188 data samples. Additionally, the data analysis technique used multiple linear regression with SPSS.

The result showed that Good Corporate Governance Mechanisms had a negative effect on Firm Value. However, Leverage had a positive effect on Firm Value. Likewise, Firm Size had a positive effect on Firm Value.

Keywords: *Good Corporate Governance Mechanisms, Leverage, Firm Size, Firm Value*

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