

## ABSTRAK

Penelitian ini bertujuan untuk menguji Pengaruh *Good Corporate Governance*, *Corporate Social Responsibility* dan Profitabilitas Terhadap Nilai Perusahaan. Variabel independen dalam penelitian ini adalah *Good Corporate Governance* (Komisaris Independen, Kepemilikan Manajerial, dan Kepemilikan Institusional), *Corporate Social Responsibility* dan Profitabilitas (ROA) dan variabel dependen dalam penelitian ini adalah Nilai Perusahaan (Tobins'Q). Populasi dalam penelitian ini menggunakan perusahaan infrastruktur dan perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2019-2023. Metode dalam penelitian ini adalah *Purposive Sampling* dengan 270 data yang di analisis. Metode analisis data yang digunakan adalah analisis regresi berganda dengan menggunakan aplikasi SPSS.

Hasil penelitian ini menunjukkan *Good Corporate Governance* yang diproyeksikan melalui Komisaris Independen berpengaruh positif signifikan terhadap nilai perusahaan, Kepemilikan Manajerial berpengaruh negatif signifikan terhadap nilai perusahaan, dan Kepemilikan Institusional berpengaruh negatif signifikan terhadap nilai perusahaan. Pengungkapan *Corporate Social Responsibility* berpengaruh positif signifikan terhadap nilai perusahaan, serta Profitabilitas yang diproyeksikan melalui ROA berpengaruh positif signifikan terhadap nilai perusahaan.

Kata Kunci: *Good Corporate Governance*, *Corporate Social Responsibility*, Profitabilitas dan Nilai Perusahaan.

## ABSTRACT

*This research determines the effect of Good Corporate Governance, Corporate Social Responsibility and profitability on firm value. Furthermore, the independent variables were Good Corporate Governance (independent commissioner, managerial ownership, and institutional ownership), Corporate Social Responsibility and profitability (ROA). Meanwhile, the dependent variable was firm value (Tobin's Q). The population consists of Infrastructure and Manufacturing companies listed on the Indonesia Stock Exchange from 2019-2023. Moreover, the data collection technique used was purposive sampling. In line with that, 270 data were analyzed. The data analysis technique used multiple regressions with SPSS application.*

*The result shows that Good Corporate Governance, which was referred to as the independent commissioner has a positive and significant effect on firm value. However, managerial ownership has a negative and significant effect on firm value. Likewise, the institutional ownership has a negative and significant effect on firm value. On the other hand, the Corporate Social Responsibility disclosure has a positive and significant effect on firm value. Similarly, profitability which was referred to as the ROA has a positive and significant effect on firm value.*

**Keywords:** *Good Corporate Governance, Corporate Social Responsibility, profitability, and firm value.*



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14/7/25

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