THE EFFECT OF GOOD CORPORATE GOVERNANCE, CORPORATE SOCIAL RESPONSIBILITY, LEVERAGE, AND GOODWILL ON COMPANY VALUE
(MINING SECTOR LISTED ON THE INDONESIA STOCK EXCHANGE 2019-2021)

UNDERGRADUATE THESIS

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ABSTRACT

This study examines Good Corporate Governance, Corporate Social Responsibility, Goodwill, and Leverage on Company value. This study uses quantitative methods to test company data listed on the Indonesia Stock Exchange (IDX) in the 2019-2021 period on the mining sector. The number of samples tested amounted to 42, which will be tested using the purposive sampling method and multiple regression analysis using SPSS version 26. Good Corporate Governance in this study is proxied by managerial and institutional ownership. Corporate Social Responsibility in this study is proxied by company performance as measured by GRI-G4. Leverage is measured by debt-to-equity ratio (DER). Goodwill is measured to determine the company's ability to obtain profits from payments made by acquirers greater than the initial price, and company value is measured by the logarithm of Price Book Value (PBV). The results of the research conducted show that managerial ownership, CSR, DER, and goodwill affect company value statistically, while institutional ownership does not affect company value statistically.

Keywords: *Good Corporate Governance, Corporate Social Responsibility, Leverage, Goodwill, and Company Value.*

INTISARI

Penelitian ini bertujuan untuk menguji Good Corporate Governance, Corporate Social Responsibility, Goodwill, dan Leverage terhadap nilai perusahaan. Penelitian ini menggunakan metode kuantitatif untuk menguji data perusahaan yang telah tercatat di Bursa Efek Indonesia (BEI) pada periode 2019-2021 pada sub-sektor pertambangan. Jumlah sampel yang diuji berjumlah 42 perusahaan yang akan diuji menggunakan metode purposive sampling dan analisis regresi berganda menggunakan SPSS versi 26. Good Corporate Governance yang baik dalam penelitian ini diproksikan dengan kepemilikan manajerial dan kepemilikan institusional. Corporate Social Responsibility dalam penelitian ini diproksikan dengan kinerja perusahaan yang diukur dengan GRI-G4. Leverage diukur dengan debt to equity ratio (DER). Goodwill diukur untuk mengetahui kemampuan perusahaan dalam memperoleh keuntungan yang didapat dari pembayaran yang dilakukan pengakuisisi lebih besar dari harga awal, dan nilai perusahaan diukur dengan logaritma Price Book Value (PBV). Hasil penelitian yang dilakukan menunjukkan bahwa kepemilikan manajerial, CSR, DER, dan goodwill mempengaruhi nilai perusahaan secara statistika sedangkan kepemilikan institusional tidak mempengaruhi nilai perusahaan secara statistika.

Kata kunci: *Good Corporate Governance, Corporate Social Responsibility, Leverage, Goodwill, dan Nilai Perusahaan*.