

PENGARUH *GOOD CORPORATE GOVERNANCE* DAN *CORPORATE SOCIAL RESPONSIBILITY* TERHADAP NILAI PERUSAHAAN

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh Good Corporate Governance (GCG), yang diproksikan melalui komite audit dan ukuran perusahaan, serta Corporate Social Responsibility (CSR) terhadap nilai perusahaan pada sub sektor pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2021–2023. Nilai perusahaan dalam penelitian ini diukur menggunakan rasio Price to Book Value (PBV) sebagai indikator utama. Metode yang digunakan adalah pendekatan kuantitatif dengan analisis regresi linear berganda, berdasarkan data sekunder dari laporan tahunan dan keuangan 14 perusahaan yang dipilih menggunakan teknik purposive sampling. Hasil penelitian menunjukkan bahwa secara parsial, komite audit, ukuran perusahaan, dan CSR berpengaruh positif terhadap nilai perusahaan. Secara simultan, ketiga variabel tersebut juga terbukti berpengaruh signifikan. Temuan ini memperkuat teori sinyal (Signaling Theory), yang menyatakan bahwa penerapan GCG dan CSR yang baik mampu memberikan sinyal positif kepada investor, meningkatkan kepercayaan pasar, serta berdampak pada peningkatan nilai perusahaan, khususnya di sektor pertambangan yang memiliki tingkat risiko dan perhatian publik yang tinggi

Kata kunci: *Corporate Social Responsibility, Good Corporate Governance, Komite Audit, Nilai Perusahaan, Ukuran Perusahaan*

The Influence of Good Corporate Governance and Corporate Social Responsibility on Firm Value

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ABSTRACT

This study aims to analyze the influence of Good Corporate Governance (GCG), proxied by audit committee and firm size, as well as Corporate Social Responsibility (CSR), on firm value in the mining sub-sector listed on the Indonesia Stock Exchange (IDX) during the period of 2021–2023. Firm value in this research is measured using the Price to Book Value (PBV) ratio as the main indicator. The research method employs a quantitative approach with multiple linear regression analysis, based on secondary data obtained from the annual reports and financial statements of 14 companies selected through purposive sampling. The results show that, partially, the audit committee, firm size, and CSR each have a positive influence on firm value. Simultaneously, these three variables also have a significant effect. These findings support the Signaling Theory, which states that the implementation of good GCG and CSR practices can send positive signals to investors, enhance market trust, and ultimately increase firm value, especially in the mining sector, which is characterized by high risk and intense public scrutiny

Keywords: *Audit Committee, Corporate Social Responsibility, Firm Size, Good Corporate Governance, Firm Value*

