ABSTRAK

Pengaruh *Good Corporate Governance* Dan Kinerja Keuangan Terhadap Nilai Perusahaan
(Studi Pada Perusahaan Sektor *Food And Beverage* Yang Terdaftar Di Bursa Efek Indonesia Tahun 2022-2024)

Tujuan dari penelitian ini adalah untuk menganalisis serta menguji pengaruh *good corporate governance* yang diproksikan dengan kepemilikan manajerial (KM), kepemilikan institusional (KI), serta komisaris independen, dan kinerja keuangan yang diproksikan melalui *return on equity* (ROE) terhadap nilai perusahaan (PBV). Penelitian ini menggunakan pendekatan kuantitatif. Sampel ditentukan melalui metode *purposive sampling* diperoleh sebanyak 35 perusahaan sektor *Food and Beverage* yang terdaftar di Bursa Efek Indonesia (BEI) periode 2022-2024 dengan total 105 observasi. Data yang digunakan merupakan data sekunder. Teknik analisis yang digunakan adalah analisis regresi data panel dengan bantuan aplikasi *eviews* 14. Hasil penelitian menunjukkan bahwa secara parsial variabel *good corporate governance* yang diproksikan dengan kepemilikan manajerial (KM) tidak berpengaruh signifikan terhadap nilai perusahaan, kepemilikan institusional (KI) tidak berpengaruh signifikan terhadap nilai perusahaan, komisaris independen berpengaruh positif dan signifikan terhadap nilai perusahaan, dan kinerja keuangan diproksikan melalui *return on equity* (ROE) berpengaruh positif dan signifikan terhadap nilai perusahaan. Dan secara simultan, variabel *good corporate governance* yang diproksikan dengan kepemilikan manajerial (KM), kepemilikan institusional (KI), komisaris independen, dan kinerja keuangan yang diproksikan melalui *return on equity* (ROE) berpengaruh tersignifikan terhadap nilai perusahaan.

Kata kunci: *good corporate governance,* kinerja keuangan, nilai perusahaan.

ABSTRACT

The Effect of Good Corporate Governance and Financial Performance on Company Value
(Study of Food and Beverage Sector Companies Listed on the Indonesian Stock Exchange in 2022-2024)

The aim of this research is to analyze and test the effect of good corporate governance as proxied by managerial ownership (KM), institutional ownership (KI), and independent commissioners, and financial performance as proxied by return on equity (ROE) on firm value (PBV). This research uses a quantitative approach. The sample was determined using a purposive sampling method, obtaining 35 companies in the Food and Beverage sector listed on the Indonesia Stock Exchange (IDX) for the 2022-2024 period with a total of 105 observations. The data used is secondary data. The analysis technique used is panel data regression analysis with the help of the eviews 14 application. The results of the research show that partially the good corporate governance variable which is proxied by managerial ownership (KM) has no significant effect on company value, institutional ownership (KI) has no significant effect on company value, independent commissioners have a positive and significant effect on company value, and financial performance proxied through return on equity (ROE) has a positive and significant effect on company value. And simultaneously, the good corporate governance variable which is proxied by managerial ownership (KM), institutional ownership (KI), independent commissioners, and financial performance which is proxied by return on equity (ROE) has a significant effect on company value.

Key words: good corporate governance, financial performance, firm value.