

ABSTRACT

"The value of a company is defined as its market value. Generally, companies aim to enhance shareholder welfare by maximizing the company's value, as it is believed to provide maximum prosperity to shareholders when the company's stock price increases. The higher the stock price, the greater the prosperity for shareholders. This research aims to analyze the impact of Corporate Social Responsibility (CSR) disclosure using the GRI standard, Good Corporate Governance (GCG) proxied by Independent Board of Commissioners and Managerial Ownership on Company Value proxied by Price to Book Value (PBV) in primary consumer goods sector companies listed on the Indonesia Stock Exchange (IDX) during the period of 2021-2022.

The method used in this research is quantitative. The population in this study consists of primary consumer goods sector companies listed on the Indonesia Stock Exchange (IDX) during the period of 2021-2022. Sample selection in the study uses purposive sampling technique. The sample in this study consists of 17 primary consumer goods sector companies over a 2-year period, resulting in 34 observed data. The data analysis method in this study is panel data regression using Eviews 13 software.

The research results show that simultaneously Independent Board of Commissioners, Managerial Ownership, and Corporate Social Responsibility (CSR) disclosure do not have a significant effect on company value. Partially, Independent Board of Commissioners does not affect Company Value, Managerial Ownership does not have a significant impact on Company Value, and Corporate Social Responsibility (CSR) disclosure does not affect Company Value."

Keywords: *Corporate Value, Independent Board of Commissioners, Managerial Ownership, Corporate Social Responsibility Disclosure (CSR)*