

ABSTRACT

Company value is the perception or view of investors of the level of success of a company that is closely related to a stock price. High company value will be a desire of the owners of a company, because with high company value will prove the prosperity of the stakeholders is also high. The wealth of a shareholder and company will be represented by the market price of the shares which is a picture of decision making, funding, and assets.

This study aims to analyze the effect of Good Corporate Governance which is proxied by independent commissioners, institutional ownership, managerial ownership, and audit committees on the partial and simultaneous value of the company in manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the 2017-2018 period.

The method in this study uses quantitative methods. The sampling technique in this study used purposive sampling which obtained 119 research samples with an observation period of 2 (two) years, so that 238 sample units were obtained. The data analysis method used in this study is panel data regression analysis using the Eviews 10 tool for windows.

Based on the results of the study showed that independent commissioners, institutional ownership, managerial ownership, and audit committee simultaneously affect the value of the company. While partially, institutional ownership has a positive effect on firm value. While the variable independent commissioner, managerial ownership, audit committee does not affect the value of the company.

Keywords: Company Value, Independent Commissioners, Institutional Ownership, Managerial Ownership, Audit Committee