ABSTRACT

Company value is very important in determining the decisions taken. For investors, this is an urgency because company value acts as an indicator of how the market provides value to the company as a whole. In addition, competition from global companies in facing the AEC (ASEAN Economic Community) which was initiated in 2015 is also a factor for companies to have good corporate values in order to compete with other global companies.

This study aims to see the effect of Good Corporate Governance and Corporate Social Responsibility Disclosure on firm value simultaneously or partially. This study uses the company population of all non-banking companies listed in the SRI-KEHATI index for the period 2016-2019. The sample selection method used was purposive sampling method. The total observations in this study were 64 observations consisting of 16 companies. The analysis used is descriptive statistical analysis and panel data regression analysis using Eviews software 9.

The results of this study indicate that Good Corporate Governance and Corporate Social Responsibility Disclosure simultaneously affect on firm value. Meanwhile on partially, the Good Corporate Governance variable has no effect on firm value and the Corporate Social Responsibility Disclosure variable has a negative effect on firm value

Keywords : Firm Value, Good Corporate Governance, Corporate Social Responsibility Disclosure