

ABSTRACT

Company value is an essential indicator that every company must pay attention to in improving quality and attracting investors. This research aims to explain and test the influence of corporate governance and financial performance on company value through dividend policy in non-cyclical consumer sector companies listed on the Indonesian stock exchange for the 2018-2021 period.

This quantitative research uses a purposive sampling technique as the sample selection method. A total sample of 40 was observed in Non-Cyclical Consumer Sector Companies Listed on the Indonesian Stock Exchange for the 2018-2021 Period. The analysis techniques used in this research are descriptive statistical analysis, panel data analysis, and Moderate Regression Analysis (MRA) using Eviews 12 software. The results of the research show that there are differences in the results of the influence of the independent variable on the dependent variable before and after being moderated by dividend policy.

Keywords: Company Value, Corporate Governance, Financial Performance, Dividend Policy.