

ABSTRAK

Penelitian ini bertujuan untuk mengetahui peran *good corporate governance* yang antara lain yaitu komite audit, dewan komisaris independen, kepemilikan manajerial, kepemilikan institusional terhadap nilai perusahaan pada perusahaan manufaktur sub sektor kosmetik yang terdaftar di Bursa Efek Indonesia tahun 2015-2020, sampel pada penelitian ini sebanyak 30 sampel. Penelitian ini menggunakan penelitian kuantitatif dengan menggunakan metode analisis data panel, metode pengambilan sampel menggunakan metode *purposive sampling*, yaitu teknik yang tidak memberi peluang yang sama bagi setiap unsur atau anggota populasi untuk dipilih dan dijadikan sampel melalui pertimbangan sesuai dengan kriteria-kriteria tertentu untuk mencapai tujuan penelitian. Hasil penelitian menunjukkan bahwa variabel komite audit, dewan komisaris independen, kepemilikan manajerial dan kepemilikan institusional secara parsial tidak berpengaruh pada nilai perusahaan, sedangkan secara simultan menunjukkan, variabel komite audit, dewan komisaris independen, kepemilikan manajerial dan kepemilikan institusional terbukti memiliki pengaruh secara bersama-sama terhadap nilai perusahaan pada perusahaan manufaktur sub sektor kosmetik yang terdaftar di Bursa Efek Indonesia Tahun 2015-2020.

Kata kunci: Komite Audit Dewan Komisaris Independen, Kepemilikan Manajerial, Kepemilikan Institusional, Nilai Perusahaan.

ABSTRACT

This study aims to determine the role of good corporate governance, which includes the audit committee, independent board of commissioners, managerial ownership, institutional ownership on firm value in the cosmetic sub-sector manufacturing companies listed on the Indonesia Stock Exchange in 2015-2020, the sample in this study was 30 samples. This study uses quantitative research using panel data analysis method, sampling method using purposive sampling method, which is a technique that does not provide equal opportunities for each element or member of the population to be selected and sampled through considerations in accordance with certain criteria to achieve the goal. study. The results showed that the variables of the audit committee, independent board of commissioners, managerial ownership and institutional ownership partially had no effect on firm value, while simultaneously it showed that the variables of the audit committee, independent board of commissioners, managerial ownership and institutional ownership were proven to have a joint influence. on the value of companies in the cosmetics sub-sector manufacturing companies listed on the Indonesia Stock Exchange 2015-2020.

Keywords: *Independent Board of Commissioners Audit Committee, Managerial Ownership, Institutional Ownership, Company Value.*