

ABSTRAK

PENGARUH *EARNING MANAGEMENT*, *GOOD CORPORATE GOVERNANCE*, *CORPORATE SOCIAL RESPONSIBILITY* DAN PROFITABILITAS TERHADAP NILAI PERUSAHAAN PADA PERUSAHAAN *PHARMACEUTICALS* (FARMASI) YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2017-2021

Oleh

NURUL ULFA

Penelitian ini bertujuan untuk mengetahui pengaruh *earnings management*, *good corporate governance*, *corporate social responsibility* dan profitabilitas terhadap nilai perusahaan. Jenis penelitian yang digunakan adalah statistik deskriptif dengan pendekatan kuantitatif. Teknik pengambilan sampel pada penelitian ini menggunakan metode *purposive sampling* dan diperoleh 7 sampel perusahaan dengan waktu pengamatan selama 5 tahun. Teknik analisis data yang digunakan yaitu analisis regresi data panel dengan menggunakan bantuan *software* pengolah data statistik yaitu *E-Views 12*. Hasil penelitian ini menunjukkan bahwa secara parsial variabel *earnings management*, *corporate social responsibility* dan profitabilitas berpengaruh tidak signifikan terhadap nilai perusahaan. Variabel *good corporate governance* yang diproksikan dengan proporsi dewan komisaris independen berpengaruh signifikan terhadap nilai perusahaan. Hasil penelitian ini secara simultan menunjukkan bahwa variabel *earnings management*, *good corporate governance*, dan *corporate social responsibility* berpengaruh signifikan terhadap nilai perusahaan.

Kata Kunci : *Earnings Management*, *Good Corporate Governance*, *Corporate Social Responsibility*, Profitabilitas dan Nilai Perusahaan

ABSTRACT

THE EFFECT OF EARNINGS MANAGEMENT, GOOD CORPORATE GOVERNANCE, CORPORATE SOCIAL RESPONSIBILITY AND PROFITABILITY TO FIRM VALUE IN THE PHARMACEUTICALS FIRM LISTED ON INDONESIAN STOCK EXCHANGE 2017-2021 PERIOD

By

NURUL ULFA

This research was aimed to know the effect of earnings management, good corporate governance, corporate social responsibility and profitability to firm value. The type of research used is descriptive statistics with a quantitative approach. The sampling technique in this study used the method purposive sampling and obtained 7 samples of companies with an observation period of 5 years. The data analysis technique used is panel data regression analysis using assistance software statistical data processing namely E-Views 12. The results of this study indicate that partially variable earnings management, corporate social responsibility, and profitability no significant effect on firm value. Variable good corporate governance which is proxied by the proportion of independent commissioners has significant effect on firm value. The results of this study simultaneously indicate that variable earnings management, good corporate governance, and corporate social responsibility have a significant effect on firm value.

Keywords : Earnings Management, Good Corporate Governance, Corporate Social Responsibility, Profitability and Firm Value