

INTISARI

Penelitian ini bertujuan untuk mengetahui pengaruh kepemilikan manajerial, ukuran dewan komisaris, umur perusahaan, dan *leverage* terhadap nilai perusahaan dengan *Sustainable Development Goals* (SDGs) sebagai variabel pemediasi pada seluruh perusahaan yang terdaftar di Bursa Efek Indonesia periode 2016-2020. Metode penelitian yang digunakan adalah metode kuantitatif dengan menggunakan data sekunder berupa laporan tahunan dan laporan keberlanjutan seluruh perusahaan yang terdaftar di Bursa Efek Indonesia periode 2016-2020. Pengujian dilakukan menggunakan analisis regresi data panel didapatkan hasil bahwa kepemilikan manajerial dan *leverage* tidak berpengaruh terhadap nilai perusahaan, ukuran dewan komisaris, umur perusahaan dan *Sustainable Development Goals* berpengaruh terhadap nilai perusahaan. *Sustainable Development Goals* dapat memediasi hubungan antara kepemilikan manajemen dengan nilai perusahaan. *Sustainable Development Goals* tidak dapat memediasi hubungan antara ukuran dewan komisaris dengan nilai perusahaan, hubungan antara umur perusahaan dengan nilai perusahaan, dan hubungan antara *leverage* dengan nilai perusahaan.

Kata kunci: kepemilikan perusahaan; ukuran dewan komisaris; umur perusahaan; *leverage*; *sustainable development goals*; *sdgs*; nilai perusahaan

ABSTRACT

This study aims to determine the influence of managerial ownership, the size of the board of commissioners, the age of the company, and leverage on the value of the company with the Sustainable Development Goals (SDGs) as mediation variables on all companies listed on the Indonesia Stock Exchange for the period 2016-2020. The research method used is a quantitative method using secondary data in the form of annual reports and sustainability reports of all companies listed on the Indonesia Stock Exchange for the period 2016-2020. Testing conducted using regression analysis of panel data obtained results that managerial ownership and leverage have no effect on the value of the company, the size of the board of commissioners, the age of the company and the Sustainable Development Goals affect the value of the company. Sustainable Development Goals can mediate the relationship between management ownership and company value. Sustainable Development Goals cannot mediate the relationship between the size of the board of commissioners with the value of the company, the relationship between the age of the company and the value of the company, and the relationship between leverage and the value of the company.

Keywords: *managerial ownership, size of the board of commissioners, age of the company, leverage; Sustainable Development Goals; SDGs; value of the company*