

INTI SARI

Penelitian ini bertujuan mengetahui pengaruh mekanisme *corporate governance* (komite audit, komposisi komisaris independent, ukuran dewan komisaris, kepemilikan institusional, kepemilikan manajerial) terhadap nilai perusahaan. Penelitian dilakukan pada industri *Food and Beverage* yang terdaftar di Bursa Efek Indonesia. Pemilihan sampel dilakukan dengan metode *purposive sampling*, sehingga diperoleh data sampel sebanyak 90 observasi. Pengumpulan data yang digunakan yaitu dengan metode dokumentasi, yaitu mengambil data sekunder via internet, *Indonesian Capital Market Directory* (ICMD), serta literatur yang berhubungan dengan penelitian ini. Teknik Analisis yang digunakan dalam penelitian ini menggunakan Analisis Regresi Linier Berganda.

Hasil penelitian menunjukkan bahwa Keberadaan komite audit tidak berpengaruh positif signifikan terhadap Nilai perusahaan, Komposisi komisaris independen berpengaruh positif terhadap nilai perusahaan, Ukuran dewan komisaris berpengaruh signifikan positif terhadap nilai perusahaan, Kepemilikan manajerial tidak berpengaruh signifikan terhadap nilai perusahaan, dan Kepemilikan institusional berpengaruh signifikan terhadap nilai perusahaan. Hasil ini membuktikan bahwa mekanisme *Corporate Governance* yang dilakukan pada industri *Food and Beverage* terbukti berpengaruh secara signifikan sehingga mampu meningkatkan nilai perusahaan.

Kata kunci: Mekanisme *Corporate Governance* dan nilai perusahaan

ABSTRACT

This study aimed to influence the mechanism of Corporate Governance (audit committee, the composition of an independent commissioner, the size of the board of commissioners, institutional ownership, managerial ownership) on firm value. Research conducted at the Food and Beverage industries listed in Indonesia Stock Exchange. The sample selection was done by purposive sampling method, in order to obtain a sample of 90 observation data. data collection method used is by documentation, ie taking a secondary data via the Internet, the Indonesian Capital Market Directory (ICMD), as well as literature related with this research. The analysis technique used in this study using Regression Analysis.

The results showed that the existence of an audit committee is not a significant positive influence firm value, composition of the independent commissioners positive effect on firm value, size of the board of commissioners has a significant positive effect on firm value, managerial ownership does not significantly influence the value of the company, and institutional ownership significantly influence the value company. These results prove that the mechanism of Corporate Governance conducted at the Food and Beverage industries have significant proven so as to enhance shareholder value.

Keywords: Mechanisms of Corporate Governance and company value