

## ABSTRAK

PUTRI AMELIA SUDIRMA : 2024.. *Pengungkapan Corporate Social Responsibility, Good Corporate Governance dan Ukuran Perusahaan terhadap Nilai Perusahaan* Skripsi . Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing Oleh : Amrifi Arifin dan Muhammad Khaedar Sahib

Penelitian ini bertujuan untuk melihat keterkaitan antara Pengungkapan *Corporate Social Responsibility, Good Corporate Governance* dan Ukuran Perusahaan terhadap Nilai Perusahaan. Penelitian ini menggunakan metode kuantitatif, sampel pada penelitian ini diambil Di Bursa Efek Indonesia ( BEI ) sejumlah 10 perusahaan BUMN di Indonesia tahun 2018-2022. Data penelitian ini diperoleh dengan menggunakan data sekunder. Hasil penelitian dan data yang diolah menggunakan perhitungan statistik SPSS 26; Berdasarkan hasil output SPSS 26 secara parsial hasil penelitian variabel *Corporate Social Responsibility*

Berpengaruh Positif Signifikan Terhadap Nilai Perusahaan yang menandakan H1 Diterima, Variabel *Good Corporate Governance* Berpengaruh Positif Signifikan Terhadap Nilai Perusahaan yang menandakan H2 Diterima, Variabel Ukuran Perusahaan Berpengaruh Positif Signifikan Terhadap Nilai Perusahaan yang menandakan H3 Diterima. Pada perusahaan BUMN di Indonesia tahun 2018-2022 yang terdaftar pada Bursa Efek Indonesia (BEI).

Kata Kunci: *Corporate Social Responsibility* ; *Good Corporate Governance*; Ukuran Perusahaan dan Nilai Perusahaan

## ABSTRACT

PUTRI AMELIA SUDIRMAN 2024. **Disclosure of Corporate Social Responsibility, Good Corporate Governance and Company Size on Company Value Thesis. Department of Accounting Faculty of Economics and Business, Muhammadiyah University of Ilkassar. Supervised by: Amril Arifin and Muhammad Khaedar Sahib**

*This research aims to see the relationship between Disclosure of Corporate Social Responsibility, Good Corporate Governance and Company Size on Company Value. This research uses quantitative methods, the sample in this research was taken on the Indonesian Stock Exchange (BEI) a total of 10 state-owned companies in Indonesia in 2018-2022. This research data was obtained using secondary data. The results of the research are from data processed using SPSS 26 statistical calculations. Based on the results at the SPSS 26 output partially, the research results of the Corporate Social Responsibility variable have a significant positive influence on company value, which indicates that H1 is accepted, the good corporate governance variable has a significant positive influence on company value, which indicates that H2 is accepted, the variable company size has a significant positive influence on company value, which*

*indicates that H3 is accepted. In state-owned companies in Indonesia in 2018-2022 which are listed on the Indonesia Stock Exchange (BEI).*

**Keywords:** Corporate Social Responsibility, Good Corporate Governance, Company Size, and Company Value