

**PENGARUH *CORPORATE SOSIAL RESPONSIBILITY*, KEPEMILIKAN  
MANAJERIAL, KEPEMILIKAN INSTITUSIONAL, KOMISARIS INDEPENDEN  
TERHADAP NILAI PERUSAHAAN**

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**ABSTRAK**

Penelitian ini bertujuan untuk menganalisis pengaruh *Corporate Social Responsibility (CSR)* dan *Good Corporate Governance (GCG)* terhadap Nilai Perusahaan. Objek penelitiannya yaitu *Corporate Social Responsibility*, kepemilikan institusional, kepemilikan manajerial, komisaris independen, dan Nilai Perusahaan. Subjek penelitiannya yaitu perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2018-2022

Metode penelitian yang digunakan adalah kuantitatif dengan menganalisis data sekunder. Data diperoleh dari laporan tahunan dan laporan keberlanjutan perusahaan. Populasi penelitian mencakup seluruh perusahaan manufaktur yang terdaftar, dengan total 165 perusahaan. Pengambilan sampel dilakukan menggunakan teknik probability sampling, dengan memilih 11 perusahaan yang memenuhi kriteria kelengkapan pelaporan tahunan dan keberlanjutan dari tahun 2018-2022. Analisis data melibatkan proses analisis deskriptif untuk memberikan gambaran statistik, uji asumsi klasik seperti normalitas, multikolinearitas, dan autokorelasi untuk memastikan kualitas data, serta regresi linear berganda dan uji hipotesis untuk menguji hubungan antar variabel.

Hasil penelitian menunjukkan bahwa *Corporate Social Responsibility* tidak berpengaruh signifikan terhadap Nilai Perusahaan, Kepemilikan manajerial tidak berpengaruh signifikan terhadap Nilai Perusahaan, Kepemilikan institusional tidak berpengaruh signifikan, Sedangkan Komisaris independen berpengaruh signifikan terhadap Nilai Perusahaan. Secara simultan, CSR, Kepemilikan manajerial, Kepemilikan institusional, dan Komisaris independen berpengaruh signifikan terhadap Nilai Perusahaan pada perusahaan manufaktur di BEI periode 2018-2022.

Kata Kunci: *Corporate Social Responsibility (CSR)*, Kepemilikan Institusional, Kepemilikan Manajerial, Komisaris Independen, dan Nilai Perusahaan.

***THE INFLUENCE OF CORPORATE SOCIAL RESPONSIBILITY, MANAGERIAL OWNERSHIP, INSTITUTIONAL OWNERSHIP, INDEPENDENT COMMISSIONER ON CORPORATE VALUE***

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**ABSTRACT**

*This study aims to analyze the influence of Corporate Social Responsibility (CSR) and Good Corporate Governance (GCG) on Corporate Value. The objects of research are Corporate Social Responsibility, institutional ownership, managerial ownership, independent commissioners, and Corporate Value. The subject of his research is a manufacturing company listed on the Indonesia Stock Exchange (IDX) during the 2018-2022 period*

*The research method used is quantitative by analyzing secondary data. Data is obtained from the company's annual report and sustainability report. The study population included all listed manufacturing companies, with a total of 165 companies. The sampling was carried out using probability sampling techniques, by selecting 11 companies that met the criteria for completeness of annual reporting and sustainability from 2018-2022. Data analysis involves the process of descriptive analysis to provide a statistical picture, test classical assumptions such as normality, multicollinearity, and autocorrelation to ensure data quality, as well as multiple linear regression and hypothesis testing to test relationships between variables.*

*The results showed that Corporate Social Responsibility did not have a significant effect on Company Value, managerial ownership did not have a significant effect on Company Value, institutional ownership did not have a significant effect, while independent Commissioners had a significant effect on Company Value. Simultaneously, CSR, managerial ownership, institutional ownership, and independent commissioners have a significant effect on the Company Value of manufacturing companies on the IDX for the 2018-2022 period.*

*Keywords: Corporate Social Responsibility (CSR), Institutional Ownership, Managerial Ownership, Independent Commissioner, and Corporate Value.*