

Skim Penelitian

LAPORAN HASIL PENELITIAN

Moderasi Good Corporate Governance: Dampak Profitabilitas Terhadap Nilai Perusahaan Sektor Keuangan di Indonesia

Diajukan Kepada

Lembaga penelitian

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ABSTRACT

The importance of research: An increase in company value is an achievement that is in line with the expectations of shareholders, because with the increase in company value, shareholders feel more prosperous. The greater the value of the company, the greater the market value of the stock.

Research purposes: This study aims to empirically examine the effect of profitability and good corporate governance (GCG) on firm value. In addition, to test whether GCG is able to moderate the effect of profitability on firm value

Research method: The population of this study is 83 issuers of the financial sector listed on the Indonesia Stock Exchange in 2020. Good Corporate Governance (GCG) is measured by three indicators, including institutional ownership, size of the board of directors, and composition of independent commissioners. Financial performance is proxied by profitability as measured by return on assets, while Tobin's Q. Data measure firm value was analyzed using multiple linear regression and residual tests.

Result: The findings show that profitability and independent commissioners partially have an insignificant negative effect on firm value, while institutional ownership has no significant positive effect on firm value. However, the board of directors has a positive and significant effect on firm value, and institutional ownership, board of directors, and the composition of independent commissioners are partially unable to moderate the effect of profitability on firm value.

Keyword: Profitability, Good Corporate Governance, Company Value.