

## ABSTRAK

Penelitian ini bertujuan untuk memberikan gambaran mengenai profitabilitas dan mekanisme *good corporate governance* (komite audit, dewan komisaris independen, kepemilikan institusional, kepemilikan manajerial, dan dewan direksi) serta pengaruhnya terhadap nilai perusahaan pada perusahaan sektor teknologi yang terdaftar di Bursa Efek Indonesia periode 2020-2024.

Metode penelitian yang digunakan dalam penelitian ini yaitu metode kuantitatif dengan pendekatan analisis deskriptif dan verifikatif. Sampel dari penelitian ini berjumlah 16 perusahaan dari 47 perusahaan populasi setelah menggunakan non probability dengan teknik purposive sampling. Penelitian ini dilakukan dengan metode studi kepustakaan (*library research*) dan dokumentasi. Teknik yang digunakan dalam penelitian ini berupa uji asumsi klasik, analisis regresi linier berganda, uji hipotesis simultan (uji-F), uji hipotesis parsial (uji-t), dan koefisien determinasi.

Hasil penelitian ini diharapkan menunjukkan bahwa profitabilitas, komite audit, dewan komisaris independen, kepemilikan institusional, kepemilikan manajerial, dan dewan direksi secara simultan berpengaruh signifikan terhadap nilai perusahaan. Secara parsial, profitabilitas, dewan komisaris independen, kepemilikan institusional, kepemilikan manajerial, dan dewan direksi diduga berpengaruh positif terhadap nilai perusahaan, sedangkan komite audit diduga berpengaruh positif terhadap nilai perusahaan berdasarkan teori, namun masih terdapat inkonsistensi hasil pada penelitian terdahulu.

**Kata Kunci:** *Good Corporate Governance*, Profitabilitas, Nilai Perusahaan, Komite Audit, Dewan Komisaris Independen, Kepemilikan Institusional, Kepemilikan Manajerial, Dewan Direksi, *Price to Book Value* (PBV)

## ***ABSTRACT***

*This research aims to provide an overview of profitability and good corporate governance mechanisms (audit committee, independent board of commissioners, institutional ownership, managerial ownership, and board of directors) and their influence on company value in technology sector companies listed on the Indonesia Stock Exchange for the 2020-2024 period.*

*The research method used in this research is a quantitative method with a descriptive and verification analysis approach. The sample from this research consisted of 16 companies from a population of 47 companies after using non-probability purposive sampling techniques. This research was carried out using library research and documentation methods. The techniques used in this research are classical assumption testing, multiple linear regression analysis, simultaneous hypothesis testing (F-test), partial hypothesis testing (t-test), and coefficient of determination.*

*The results of this research are expected to show that profitability, audit committee, independent board of commissioners, institutional ownership, managerial ownership, and board of directors simultaneously have a significant effect on company value. Partially, profitability, independent board of commissioners, institutional ownership, managerial ownership, and board of directors are thought to have a positive effect on company value, while the audit committee is thought to have a positive effect on company value based on theory, but there are still inconsistencies in the results in previous research.*

**Keywords:** *Good Corporate Governance, Profitability, Company Value, Audit Committee, Independent Board of Commissioners, Institutional Ownership, Managerial Ownership, Board of Directors, Price to Book Value (PBV)*