

ABSTRAK

Penelitian ini bertujuan untuk menemukan bukti secara empiris pengaruh *good corporate governance* (komisaris independen dan komite audit), *R&D intensity*, afiliasi bisnis, dan *investment opportunity set* terhadap nilai perusahaan. Objek penelitian ini adalah perusahaan *consumer non-cyclicals* yang terdaftar di BEI tahun 2017-2021. Jumlah sampel dalam penelitian ini sebanyak 14 perusahaan dengan menggunakan metode pengambilan sampel *purposive sampling*. Metode statistik untuk pengujian hipotesis menggunakan analisis regresi linear berganda. Hasil penelitian menunjukkan bahwa komisaris independen, afiliasi bisnis, dan *investment opportunity set* berpengaruh terhadap nilai perusahaan. Sedangkan, komite audit dan *R&D intensity* tidak berpengaruh terhadap nilai perusahaan.

Kata kunci: Nilai Perusahaan, *Good Corporate Governance*, *R&D Intensity*, Afiliasi Bisnis, *Investment Opportunity Set*.

ABSTRACT

This study aims to find empirical evidence of the effect of good corporate governance (independent commissioners and audit committees), R&D intensity, business affiliation, and investment opportunity set on firm value. The object of this research is consumer non-cyclicals companies that are listed on the IDX in 2017-2021. The number of samples in this study were 14 companies using purposive sampling method. The statistical method for testing the hypothesis uses multiple linear regression analysis. The results showed that independent commissioners, business affiliations, and investment opportunity sets have an effect on firm value. Meanwhile, the audit committee and R&D intensity have no effect on firm value.

Keywords: *Firm Value, Good Corporate Governance, R&D Intensity, Business Affiliation, Investment Opportunity Set.*