

RINGKASAN

Penelitian ini berjudul “Pengaruh Faktor Keuangan dan Non Keuangan terhadap *Firm Value* dengan *Good Corporate Governance* sebagai Faktor Pemoderasi pada Perusahaan Sektor *Consumer Cyclicals* dan *Non-Cyclicals*” yang merupakan penelitian kuantitatif pada *financial performance*, *green accounting*, *good corporate governance*, dan *firm value* perusahaan sektor *consumer cyclicals* dan *non-cyclicals*. Penelitian ini memiliki tujuan untuk menganalisis pengaruh *financial performance* dan *green accounting* terhadap *firm value* yang dimoderasi oleh *good corporate governance*.

Penelitian ini memiliki populasi berjumlah 223 perusahaan yang bergerak di sektor *consumer cyclicals* dan *non-cyclicals*. Metode pengambilan sampel menggunakan metode *purposive sampling* sehingga didapat sampel berjumlah 68 perusahaan, dengan periode penelitian selama 2 tahun maka didapat total sampel sebanyak 136 sampel. Data dalam penelitian ini dianalisis menggunakan *SPSS Versi 25* dengan hasil yang menyatakan bahwa *financial performance* berpengaruh meningkatkan *firm value*, *green accounting* tidak berpengaruh meningkatkan *firm value*, *good corporate governance* memperkuat pengaruh *financial performance* terhadap *firm value*, *good corporate governance* tidak dapat memperkuat pengaruh *green accounting* terhadap *firm value*.

Penelitian ini memiliki implikasi yaitu perusahaan yang ingin meningkatkan *firm value* perlu lebih memperhatikan faktor keuangan dan non keuangan yang dapat berpengaruh positif terhadap *return* saham. Perusahaan dapat meningkatkan *financial performance* yang mampu meningkatkan *firm value* sejalan dengan teori sinyal. Perusahaan juga perlu melakukan optimalisasi praktik *good corporate governance* yang terbukti mampu meningkatkan profitabilitas perusahaan dan *firm value* yang sejalan dengan teori *stakeholder*.

SUMMARY

This research is entitled "The Effect of Financial and Non-Financial Factors on Firm Value with Good Corporate Governance as a Moderating Factor in Consumer Cyclical and Non-Cyclical Sector Companies" which is quantitative research on financial performance, green accounting, good corporate governance, and firm value of consumer cyclical and non-cyclical sector companies. This research aims to analyze the effect of financial performance and green accounting on firm value moderated by good corporate governance.

This research has a population of 223 companies engaged in the consumer cyclical and non-cyclical sectors. The sampling method used purposive sampling method so that a sample of 68 companies was obtained, with a research period of 2 years, a total sample of 136 samples was obtained. The data in this research were analyzed using SPSS Version 25 with the results stating that financial performance has an effect on increasing firm value, green accounting has no effect on increasing firm value, good corporate governance strengthens the effect of financial performance on firm value, good corporate governance cannot strengthen the effect of green accounting on firm value.

This research has implications, namely companies that want to increase firm value need to pay more attention to financial and non-financial factors that can have a positive effect on stock returns. Companies can improve financial performance that can increase firm value in line with signal theory. Companies also need to optimize good corporate governance practices which are proven to be able to increase company profitability and firm value in line with stakeholder theory.