

ABSTRACT

THE EFFECT OF CORPORATE SOCIAL RESPONSIBILITY (CSR), INDEPENDENT COMMISSIONERS, AUDIT COMMITTEES, AND BOARDS OF DIRECTORS ON FIRM VALUE

(survey of mining sector manufacturing companies listed on the BEI in 2018-2022)

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This research aims to determine how corporate social responsibility, independent commissioner, audit committee, board of directors on firm value and how the influence of corporate social responsibility, independent commissioner, audit committee, board of directors on firm value partially in minning companies listed on the Indonesia stock exchange in 2018-2022. The research method used for this research is quantitative method through descriptive approach. The sampling technique is purposive sampling. The data obtained is sourced from the Indonesia Stock Exchange website, and from each company. The analysis tool uses multiple linear regression. The results showed that: (1) Corporate social responsibility (CSR) has an average value increases every year, Independent commissioners has an average number that increases every year, The audit committee has an average amount that tends to increase every year, Board of directors has an average amount that tends to increase, company value has an average value that tends to decrease every year. (2) Corporate social responsibility (CSR) has a negative insignificant effect on firm value. (3) Independent commissioners have a positive insignificant effect on firm value. (4) The audit committee has a positive effect on firm value. (5) The board of directors has a positive effect on firm value.

Keyword: *Corporate social responsibility, independent commissioner, audit committee, board of directors*