

## ABSTRAK

Shela Ira Apriyana, 2024. Pengaruh *Corporate Governance*, Kualitas Audit, dan Profitabilitas Terhadap Nilai Perusahaan (Studi Kasus Pada Perusahaan Oil & Gas Tahun 2015-2023). Skripsi. Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun, Pembimbing (I) Dr. Anggita Langgeng Wijaya, S.E., M.Si., Ak., C.A., CPA., Pembimbing (II) Heidy Paramita Devi, S.Pd, M.Si, CSRS.,

Sektor oil & gas mempengaruhi sebagian besar sektor perekonomian negara. Pertumbuhan ekonomi pada tahun 2023 meliputi ekspor dan investasi yang diperkirakan akan terus meningkat seiring dengan ekspansi perekonomian global. Tujuan penelitian ini untuk mengetahui pengaruh *corporate governance*, kualitas audit, dan profitabilitas terhadap nilai perusahaan pada perusahaan oil & gas tahun 2015-2023. Metode penelitian yang digunakan adalah penelitian kuantitatif dengan teknik pengumpulan data sekunder berupa laporan tahunan perusahaan yang didapat melalui situs resmi dari BEI serta website resmi perusahaan. Populasi penelitian ini adalah perusahaan sub sektor oil & gas yang terdaftar dalam BEI tahun 2015-2023 sebanyak 72 perusahaan. Teknik pengambilan sampel menggunakan metode *purposive sampling* sehingga diperoleh 42 perusahaan. Teknik analisis menggunakan analisis regresi linear berganda serta alat analisis yang digunakan yaitu SPSS 22. Hasil penelitian menunjukkan bahwa kepemilikan institusional secara negatif memberi pengaruh terhadap nilai perusahaan, komposisi komisaris independen secara positif memberi pengaruh terhadap nilai perusahaan, jumlah rapat komite audit secara positif tidak memberi pengaruh terhadap nilai perusahaan, profitabilitas secara positif memberi pengaruh terhadap nilai perusahaan, dan kualitas audit secara positif memberi pengaruh terhadap nilai perusahaan.

**Kata Kunci :** *Corporate Governance*, Kepemilikan Institusional, Komposisi Komisaris Independen, Jumlah Rapat Komite Audit, Profitabilitas, Kualitas Audit, Nilai Perusahaan

## ABSTRACT

*Shela Ira Apriyana, 2024. The Effect of Corporate Governance, Audit Quality, and Profitability on Company Value (Case Study of Oil & Gas Companies 2015-2021). Accounting Study Program, Faculty of Economics and Business, PGRI Madiun University. Advisor (I) Dr. Anggita Langgeng Wijaya, S.E., M.Si., Ak., C.A., CPA., Co-Advisor (II) Heidy Paramita Devi, S.Pd, M.Si, CSRS.,*

*The Influence of Corporate Governance, Audit Quality, and Profitability towards Company Value (Case Study of Oil & Gas Companies in the 2015-2023 Period).*

*The oil & gas sector influences most sectors of the country's economy. Economic growth in 2023 included exports and investment which were expected to continue to increase in line with the expansion of the global economy. The aim of this research was to determine the influence of corporate governance, audit quality and profitability towards company value in oil & gas companies in the 2015-2023 period. The research method used was quantitative with secondary data collection techniques in the form of company annual reports obtained through the official IDX website and the company's official website. The population of this research was 72 oil & gas sub-sector companies listed on the IDX in the 2015-2023 period. The sampling technique used a purposive sampling method to obtain 42 companies. The analysis technique used multiple linear regression analysis and the analysis tool used was SPSS 22. The results of the research show: institutional ownership negatively influences company value, the composition of independent commissioners positively influences company value, the number of audit committee meetings has no positive influence towards company value, profitability positively influences company value, and audit quality positively influences company value.*

*Keywords: Corporate Governance, Institutional Ownership, Composition of Independent Commissioners, Number of Audit Committee Meetings, Profitability, Audit Quality, Company Value.*