

ABSTRACT

This study aims to analyse the effect of corporate social disclosure and corporate governance on firm value. The population used in this study consisted of all consumer goods manufacturing companies listed in Indonesia Stock Exchange for the year 2020-2022. The samples were selected using the purposive sampling method, resulting in a total of 113 samples. Hypotheses were tested by using multiple regression analysis. The results obtained from this study were corporate social responsibility disclosure has a significant and positive impact on firm value, the size of board of commissioners has no significant impact on firm value, the proportion of independent board of commissioners has no significant impact on firm value, and the size of audit committee has significant and positive impact on firm value.

Keywords: Firm value, Corporate social responsibility disclosure, Corporate governance, size of board of commissioners, proportion of independent board of commissioners, audit committee