

## **ABSTRACT**

*This study aims to analyze the influence of profitability, capital structure, and good corporate governance proxied by independent commissioners, institutional ownership, and audit committees on firm value.*

*The research sample consists of companies in the consumer sector, specifically the consumer cyclical and consumer non-cyclical sectors, listed on the Indonesia Stock Exchange (IDX) from 2021 to 2024. The sample was selected using a saturated sampling technique (census) and yielded 414 data points that met the research criteria. The data were then analyzed using multiple linear regression with IBM SPSS 26 software.*

*The results of the study indicate that profitability and capital structure have a positive effect on firm value. Meanwhile, good corporate governance indicators, such as independent commissioners and institutional ownership do not have a negative effect on firm value, while the audit committee does not have a positive effect on firm value.*

*Keywords: Profitability, Capital Structure, Good Corporate Governance, Firm Value*

