

**THE EFFECT OF GOOD CORPORATE GOVERNANCE AND PRUDENT
ACCOUNTING ON FIRM VALUE
(Empirical Study of the listed LQ45 Index Companies on the Indonesia Stock
Exchange in 2018-2020)**

ABSTRACT

By:

Melisa Priscilla

The purpose of this study was to find empirical evidence regarding the Effect of Good Corporate Governance and Prudent Accounting on Firm Value of the listed LQ45 index companies on the Indonesia Stock Exchange (IDX) in 2018-2020. The population in this study was the listed LQ45 index companies on the Indonesia Stock Exchange (IDX) in 2018-2020. The technique in selecting the sample used purposive sampling with a sample of 24 LQ45 index companies. The method of analysis used multiple linear regression method. The result of this study found that Institutional Ownership and Prudent Accounting had an effect on Firm Value. Meanwhile, Managerial Ownership, Size of the Board of Commissioners and the Audit Committee had no effect on Firm Value.

Keywords: Institutional Ownership, Managerial Ownership, Size of the Board of Commissioners, Audit Committee, Prudent Accounting