

ABSTRAK

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Program Studi : Akuntansi
Judul : Pengaruh *Agency Cost*, *Good Corporate Governance*, Dan Ukuran Perusahaan Terhadap Nilai Perusahaan Pada Perusahaan Perbankan Yang Terdaftar Di Bursa Efek Indonesia Periode 2021-2025

Penelitian ini bertujuan untuk menganalisis pengaruh *Agency Cost*, *Good Corporate Governance*, dan Ukuran Perusahaan terhadap Nilai Perusahaan pada perusahaan perbankan yang terdaftar di Bursa Efek Indonesia periode 2021–2025. Penelitian ini menggunakan pendekatan kuantitatif dengan data sekunder yang diperoleh dari laporan tahunan perusahaan. Populasi dalam penelitian ini adalah perusahaan perbankan yang terdaftar di Bursa Efek Indonesia periode 2021–2025. Pemilihan sampel dilakukan menggunakan teknik *purposive sampling* berdasarkan kriteria yang telah ditentukan. Analisis data dilakukan menggunakan regresi data panel dengan bantuan EViews 12. Hasil penelitian menunjukkan bahwa *Agency Cost* berpengaruh positif dan signifikan terhadap Nilai Perusahaan, *Good Corporate Governance* tidak berpengaruh signifikan terhadap Nilai Perusahaan, sedangkan Ukuran Perusahaan berpengaruh negatif dan signifikan terhadap Nilai Perusahaan. Hasil penelitian ini menunjukkan bahwa *Agency Cost* menjadi salah satu faktor yang dapat memengaruhi peningkatan Nilai Perusahaan, sementara penerapan *Good Corporate Governance* yang diproksikan melalui proporsi dewan komisaris independen belum memberikan pengaruh yang signifikan. Di sisi lain, peningkatan Ukuran Perusahaan justru cenderung diikuti dengan penurunan Nilai Perusahaan pada perusahaan perbankan selama periode penelitian.

Kata kunci: *Agency Cost*, *Good Corporate Governance*, Ukuran Perusahaan, Nilai Perusahaan.

ABSTRACT

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Study Program : Accounting

Title : *The Effect of Agency Cost, Good Corporate Governance, and Firm Size on Firm Value in Banking Companies Listed on the Indonesia Stock Exchange for the 2021–2025 Period*

This study aims to examine the effect of Agency Cost, Good Corporate Governance (GCG This study aims to analyze the effect of Agency Cost, Good Corporate Governance, and Firm Size on Firm Value in banking companies listed on the Indonesia Stock Exchange for the 2021–2025 period. This study uses a quantitative approach with secondary data obtained from the companies' annual reports. The population in this study consists of banking companies listed on the Indonesia Stock Exchange during the 2021–2025 period. The sample was selected using a purposive sampling technique based on predetermined criteria. Data analysis was conducted using panel data regression with EViews 12. The results show that Agency Cost has a positive and significant effect on Firm Value. Good Corporate Governance has no significant effect on Firm Value, while Firm Size has a negative and significant effect on Firm Value. These findings indicate that Agency Cost is one of the factors that can influence an increase in Firm Value, while the implementation of Good Corporate Governance, as measured by the proportion of independent commissioners, has not had a significant effect. Meanwhile, an increase in Firm Size tends to be followed by a decrease in Firm Value among banking companies during the research period.

Keywords: *Agency Cost, Good Corporate Governance, Firm Size, Firm Value..*