

ABSTRACT

Investors want to maximize the company's health and prosperity by increasing its value. Several factors, such as financial performance and corporate governance, can have an impact on firm value. The purpose of this research is to determine the impact of financial performance and corporate governance on company value in the food and beverage sub-sector of the Indonesia Stock Exchange during the Covid-19 pandemic in 2020-2021. The method used in this study was a quantitative method with multiple linear regression tests, with 32 samples meeting the criteria. Financial companies' performance is measured by current ratio proxies, accounts receivable turnover, debt to equity ratio, return on assets, and earnings per share, whereas corporate governance is measured by institutional ownership proxies, independent commissioners, and audit committees. The results of this study are the variables EPS and institutional ownership have an effect on firm value while the current ratio, accounts receivable turnover, debt to equity ratio, return on assets, earnings per share, institutional ownership, and independent commissioners have no effect on firm value.

Keywords : Covid-19, Financial performance, Corporate governance