

ABSTRAKSI

Penelitian ini bertujuan untuk mengetahui pengaruh kinerja keuangan berpengaruh terhadap *good corporate governance* dan *corporate sosial responsibility*; serta untuk menganalisis pengaruh kinerja keuangan, *good corporate governance* dan *corporate sosial responsibility* berpengaruh terhadap nilai perusahaan.

Sampel penelitian dengan kriteria-kriteria yang telah ditentukan diperoleh sebanyak 50 perusahaan manufaktur yang go publik di Bursa Efek Indonesia selama 4 tahun, sehingga data yang diolah sebanyak 200 data. Metode yang digunakan adalah *purposive sampling* yaitu suatu metode pengambilan sampel dengan cara menetapkan kriteria-kriteria. Teknik pengumpulan data menggunakan dokumentasi dari Bursa Efek Indonesia. Alat analisis yang digunakan adalah regresi linier.

Hasil perhitungan diperoleh bahwa (1) Ada pengaruh signifikan antara kinerja keuangan terhadap *good corporate governance*; (2) Tidak ada pengaruh signifikan antara kinerja keuangan terhadap *corporate sosial responsibility*; (3) Ada pengaruh signifikan dan positif antara kinerja keuangan terhadap nilai perusahaan; (4) Ada pengaruh signifikan dan negatif antara *good corporate governance* terhadap nilai perusahaan; (5) Ada pengaruh signifikan dan negatif antara *corporate sosial responsibility* terhadap nilai perusahaan.

Kata Kunci : kinerja keuangan, *good corporate governance*, *corporate sosial responsibility* dan nilai perusahaan.

ABSTRACT

This study aims to determine the effect of the financial performance effect on good corporate governance and corporate social responsibility; as well as to analyze the influence of financial performance, good corporate governance and corporate social responsibility influence the value of the company.

The research sample with the criteria that have been determined acquired 50 manufacturing companies that go public in Indonesia Stock Exchange for 4 years, so the data is processed as many as 200 data. The method used is purposive sampling is a sampling method by setting criteria. Data collection technique used documentation from the Indonesia Stock Exchange. The analysis tool used is linear regression.

The calculation result shows that (1) There is significant influence between financial performance to good corporate governance; (2) There is no significant influence between the financial performance of the corporate social responsibility; (3) There is a significant and positive effect between the financial performance of the company's value; (4) There is a significant and negative effect between good corporate governance on firm value; (5) There is a significant and negative effect between corporate social responsibility to corporate value.

Keywords: financial performance, good corporate governance, corporate social responsibility and corporate value.