

ABSTRAK

Penelitian ini bertujuan untuk mengetahui hasil penelitian sesuai pengaruh pengaruh kinerja keuangan terhadap nilai perusahaan, Pengaruh *Good Corporate Governancememperkuat* atau *memperlemah* hubungan antara kinerja keuangan dengan nilai perusahaan.*Corporate Social Responsibility* mampu *memperkuat* atau *memperlemah* hubungan antara kinerja keuangan dengan nilai perusahaan.

Populasi dalam penelitian ini Populasi dalam penelitian ini adalah perusahaan manufaktur dan pertambangan di Bursa Efek Indonesia (BEI) periode 2011-2014 sebesar 179 perusahaan.Dengan menggunakan judgement sampling, maka diperoleh jumlah sampel sebesar 34 perusahaan. Dalam penelitian ini menggunakan data panel sehingga diperoleh jumlah observasi sebesar 136 data (4 tahun x 34 perusahaan). Alat analisis yang digunakan yaitu *Moderated Regression Analisis* (MRA), dimana sebelum dilakukan uji asumsi regresi dilakukan terlebih dahulu uji asumsi klasik.

Hasil penelitian Kinerja keuangan terbukti mempunyai pengaruh positif dan signifikan terhadap nilai perusahaan, *Corporate Social Responsibility* mampu memoderasi hubungan kinerja keuangan dengan nilai perusahaan, sedangkan *Good Corporate Governancetidak* mampu memoderasi hubungan kinerja keuangan dengan nilai perusahaan.

Kata Kunci : Kinerja keuangan, *Good Corporate Governance*, *Corporate Social Responsibility*, dan Nilai Perusahaan.

ABSTRACT

This study aims to determine the effect of the influence of research results corresponding to the value of the company's financial performance, Effects of Good Corporate Governance strengthen or weaken the relationship between the value of the company's financial performance. Corporate Social Responsibility is able to strengthen or weaken the relationship between the value of the company's financial performance.

The population in this study population in this study is a manufacturing and mining in Indonesia Stock Exchange (BEI) in the period 2011-2014 amounted to 179 companies. By using judgment sampling, then obtained a sample of 34 companies. In this research using panel data thus obtained by 136 the number of data observations (4 years x 34 companies). The analysis tool used is Moderated Regression Analisis (MRA), which prior to the assumption of regression test done first classical assumption test.

The financial performance of the research results have proved positive and significant impact on the value of the company, Corporate Social Responsibility is able to moderate the relationship with the company's financial performance, while good corporate governance is not able to moderate correlation with the value of the company's financial performance.

Keywords: financial performance, Good Corporate Governance, Corporate Social Responsibility, and Value.