

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh kinerja keuangan terhadap nilai perusahaan dengan menggunakan *corporate social responsibility* dan *good corporate governance* sebagai variabel moderasi. Penelitian ini dilakukan Bursa Efek Indonesia dengan mengakses melalui situs [www.idx.com](http://www.idx.com). Variabel independen dalam penelitian ini adalah kinerja keuangan. Variabel moderasi yaitu *corporate social responsibility* dan *good corporate governance*. Variabel dependen yaitu nilai perusahaan.

Penelitian merupakan penelitian dengan pendekatan kuantitatif. Data yang digunakan adalah data sekunder berupa laporan keuangan tahunan. Sampel dalam penelitian ini adalah Perusahaan Manufaktur yang ada di Indonesia yang terdaftar di Bursa Efek Indonesia. Teknik pengambilan sampel yang digunakan adalah purposive sampling. Data dianalisa dengan menggunakan analisis regresi berganda dengan bantuan program SPSS.

Hasil penelitian ini (1) kinerja keuangan mempunyai pengaruh terhadap nilai perusahaan, (2) *corporate social responsibility* mampu memoderasi kinerja keuangan terhadap nilai perusahaan, (3) *good corporate governance* mampu memoderasi kinerja keuangan terhadap nilai perusahaan .

Kata Kunci : Kinerja Keuangan, *Corporate Social Responsibility*, *Good Corporate Governance*, Nilai Perusahaan

## **ABSTRACT**

*The study aimed at finding out the effect of financial performance on the company value with a discovery of corporate social responsibility and good corporate governance as moderating variables. The study was conducted at The Indonesian Stock Exchange by accessing its financial report on the website : [www.idx.com](http://www.idx.com). The independent variable in this study was the financial performance, while the moderating variables were corporate social responsibility and good corporate governance, and the dependent variable was the company value.*

*It was a quantitative type of study, by utilizing a secondary data such as the company annual financial reports. The sample in this study involving manufacture industry in Indonesia listed in The Indonesian Stock Exchange, which were determined based on the purpose sampling technique. The data was analyzed by using multiple regression supported by SPSS*

*The result indicated that (1) the financial performance had an effect on the company value (2) the corporate social responsibility could modernize the financial performance on the value of the companies, (3) good corporate governance could modernize the financial performance on the value companies.*

*Key-word : financial performance, corporate social responsibility, good corporate governance, value of the companies*