

**PENGARUH GOOD CORPORATE GOVERNANCE, PENGUNGKAPAN
LAPORAN KEUANGAN DAN KINERJA PERUSAHAAN TERHADAP
NILAI PERUSAHAAN PADA INDUSTRI MANUFAKTUR SUB SEKTOR
OTOMOTIF YANG TERDAFTAR DI BURSA EFEK INDONESIA**

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ABSTRAK

Nurul Hikmah. Pengaruh *Good Corporate Governance*, Pengungkapan Laporan Keuangan dan Kinerja Perusahaan Terhadap Nilai Perusahaan Pada Industri Manufaktur Sub Sektor Otomotif Yang Terdaftar Di Bursa Efek Indonesia (dibimbing oleh Dra. Ratna Mappanyuki AK.M.Si).

Penelitian ini secara umum bertujuan untuk mengetahui apakah *good corporate governance*, pengungkapan Laporan Keuangan dan kinerja perusahaan mempunyai pengaruh secara parsial dengan nilai perusahaan dan apakah *good corporate governance*, Pengungkapan Laporan Keuangandan kinerja perusahaan mempunyai pengaruh secara simultan dengan nilai perusahaan.

Pengumpulan data dengan menggunakan metode sampel jenuh, dimana semua populasi dijadikan sampel sebanyak 36 dari 12 perusahaan otomotif yang terdaftar di Bursa Efek Indonesia periode 2009 sampai 2011. Uji statistik yang digunakan adalah uji asumsi klasik, uji regresi linier berganda, dan uji hipotesis.

Hasil penelitian ini menunjukkan bahwa variabel independent (*good corporate governance*) mempunyai pengaruh yang tidak signifikan terhadap variabel dependent (nilai perusahaan), variabel independent (pengungkapan laporan keuangan) mempunyai pengaruh yang signifikan terhadap variabel dependent (nilai perusahaan) dan variabel independent (kinerja perusahaan) mempunyai pengaruh yang signifikan terhadap variabel dependent (nilai perusahaan) secara parsial serta variabel independent (*good corporate governance*, pengungkapan laporan keuangandan kinerja perusahaan) mempunyai pengaruh yang signifikan terhadap variabel dependent (nilai perusahaan) secara simultan. Dan dalam model analisis uji asumsi klasik yaitu tidak menghasilkan kesimpulan yang pasti (berada didaerah keragu – raguan) dan tidak terdapat heterokedastisitas.

Kata kunci : *good corporate governance*, pengungkapan laporan keuangan, kinerja perusahaan dan nilai perusahaan.

***GOOD CORPORATE, DISCKOUSE OF THE FINANCIAL STATEMENTS,
THE COMPANY'S PERFORMANCE AND THE VALUE OF THE
COMPANY***

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Abstract

Influence Good Corporate Governance, the Disclosure of the Financial Statements and the Company's Performance against the Corporate Values in Industrial Manufacturing Sub Sector of the Automotive Listed on the Indonesia Stock Exchange in the Period 2009 – 2011 (Guided by Adrie Putra, SE. MM).

This research is aimed to find out if Good Corporate Governance, The Financial Statement and Performance the Company has partially influence with the value of the company and whether Good Corporate Governance, The Disclosure of the financial statements and the company's performance had the effects of simultaneously with the value of the company.

Data collection by using method of saturated sample, where all the population were sampled as much as 36 of 12 automotive companies listed on the Indonesia Stock Exchange period 2009 – 2011. Statistic test used are classic assumption test, multiple linear regression test, and hypothesis test.

The result of this research show that the independent variable (good corporate governance) have no significant effect on the dependent variable (the value of the company), the independent variable (financial disclosure statements) have a significant influence on the dependent variable (the value of the company) and independent variables (the performance of the company) had a significant effect on the dependent variable (the value of the company) as well as the independent variable is partially (good corporate governance, financial disclosure statements and performance company) had a significant influence on the dependent variable money (corporate values) simultaneously. And in a classic assumption test analysis model that does not produce a definite conclusion (in doubt) and there is no heterokedastisitas.

Key words : good corporate governance, disclosure of the financial statements, the company's performance and the value of the company.