

ABSTRACT

This research aim to analyze influence of Audit Quality and Corporate Social Responsibility Disclosure to Investor Reaction (abnormal return) with Good Corporate Governance as moderating. (Case Study on The Association of Southeast Asian Nations (ASEAN) Countries. Technique sampling is purposive sampling. The research is conducted on the Manufacturing companies in The Association of Southeast Asian Nations (ASEAN) Countries (2014-2016) range of time. The estimation model being used is multiple regression analysis.

The purpose of this study was to determine are the Audit Quality and Corporate Social Responsibility Disclosure are influence Investor Reaction (abnormal return) with Good Corporate Governance as moderating.. The study involved 7 variables, which is, one dependent variable (investor reaction/ abnormal return), two independent variables and three control variables. The dependent variable in this study was Investor Reaction/ Abnormal Return,. The independent variables in this study are Audit Quality and Corporate Social Responsibility Disclosure with Good Corporate Governance (as moderating), and control variabel Size, Leverage and Growth.

The results of this research are,Quality Audit and Corporate Social Responsibility was significant effect with Investor Reaction with Good Corporate Governance as moderating.

Keywords : Corporate Social Responsibility Disclosure, Good Corporate Governance Earning Response Coefficient, Size, Leverage and Growth.

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *kualitas audit* dan pengungkapan *Corporate Social Responsibility* terhadap *reaksi investor* dengan *Good Corporate Governance* sebagai pemoderasi (Studi Lintas Negara Asean). Teknik pengambilan sampel yang digunakan adalah *purposive sampling*. Penelitian dilakukan terhadap Perusahaan Manufaktur di negara ASEAN dengan rentang waktu penelitian 2014-2016. Estimasi model penelitian yang digunakan adalah analisis regresi berganda.

Adapun tujuan dari penelitian ini adalah untuk mengetahui apakah Kualitas Audit, GCG dan CSR mempengaruhi Reaksi Investor. Penelitian ini melibatkan 7 (tujuh) variabel yang terdiri atas 1 (satu) variabel terikat (dependen) yaitu Reaksi Investor, 2 (dua) variabel bebas (independen) yaitu Kualitas Audit dan *Corporate Social Responsibility*, 1 (satu) variabel pemoderasi yaitu *Good Corporate Governance* dan 3 (tiga) variabel control yaitu *size, leverage and growth*. Hasil dari penelitian menunjukkan bahwa *Kualitas audit dan CSR berpengaruh terhadap Reaksi Investor dengan GCG sebagai pemoderasi*.

Kata kunci : *Kualitas Audit, Corporate Social Responsibility, Good Corporate Governance, Reaksi Investor, Size, Leverage dan Growth*.

