

ABSTRAK

Penelitian ini bertujuan untuk mengkaji pengaruh pengungkapan *corporate social responsibility*, *good corporate governance* dan *value based management* terhadap nilai perusahaan. Penelitian ini menggunakan metode analisis regresi linier berganda.

Penelitian ini menggunakan metode kausal. Populasi dalam penelitian ini adalah perusahaan yang masuk dalam peringkat *Corporate Governance Perception Index* (CGPI) dan terdaftar pada BEI. Teknik pengambilan sampel dalam penelitian ini adalah teknik *purposive sampling*. Data yang diperoleh sebanyak 8 perusahaan (40 sampel) dalam *Corporate Governance Perception Index* (CGPI) dan BEI selama 5 tahun yaitu 2011-2015 secara konsisten dan dihubungkan dengan 4 variabel penelitian : 3 variabel independen : pengungkapan *corporate social responsibility*, *good corporate governance*, dan *value based management* dan 1 variabel dependen : nilai perusahaan.

Hasil penelitian ini menunjukkan bahwa (1) pengungkapan *corporate social responsibility* berpengaruh terhadap nilai perusahaan, (2) *good corporate governance* tidak berpengaruh terhadap nilai perusahaan, (3) *value based management* tidak berpengaruh terhadap nilai perusahaan, (4) untuk hasil uji F, *pengungkapan corporate social responsibility, good corporate governance, dan value based management* secara bersama-sama berpengaruh terhadap nilai perusahaan.

Kata kunci : pengungkapan *corporate social responsibility, good corporate governance, value based management*, nilai perusahaan.

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ABSTRACT

This study was to determine the effect of corporate social responsibility disclosure, good corporate governance and value based management toward firm value. Methods of data analysis are using multiple linear regression analysis.

This study uses causal. The population in this study is listed on Corporate Governance Perception Index and Stock Exchange. Sampling technique in this study was purposive sampling technique. Data obtained by 8 companies (40 samples in listed on Corporate Governance Perception Index and Stock Exchange with the period 2011-2015 consistentl, and connecting it with 4 variables, namely: 3 independents variables : corporate social responsibility disclosure, good corporate governance, and value based management and one dependent variable: firm value.

The result showed : (1) corporate social responsibility disclosure has effect on firm value, (2) good corporate governance has no effect on firm value, (3) value based management have no effect on firm value, (4) F test result, corporate social responsibility disclosure, good corporate governance, and value based management together effect on firm value

Keywords : firm value, corporate social responsibility disclosure , good corporate governance, value based management.





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