

ABSTRACT

This research to examine the influence of good corporate governance (GCG), corporate social responsibility (CSR), and financial performance (Return On Asset) on the value of the company (Price to Book Value).

The population in this research are listed agricultural companies in Indonesia Stock Exchange period 2011-2013. Samples from this research were 8 companies. Testing techniques that used in this research include the stationarity test with data that using unit root test, furthermore determination panel model by using chow test. Analysis that was used in this research is the regression pooled least square.

The result showed that good corporate governance has a significant positive impact on the value of the company (Price to Book Value). Corporate social responsibility has a significant positive impact on the value of the company (Price to Book Value). Financial performance (Return On Asset) has a significant positive impact on the value of the company (Price to Book Value) of agricultural companies in Indonesia Stock Exchange.

Keywords : good corporate governance, corporate social responsibility, financial performance, the value of the company

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ABSTRAK

Penelitian ini dilakukan untuk menguji pengaruh *good corporate governance* (GCG), *corporate social responsibility* (CSR), dan kinerja keuangan (*Return On Asset*) terhadap nilai perusahaan (*Price to Book Value*).

Populasi dalam penelitian ini adalah perusahaan pertanian yang terdaftar di Bursa Efek Indonesia tahun 2011 – 2013. Sampel dari penelitian ini adalah 8 perusahaan. Teknik pengujian yang digunakan dalam penelitian ini meliputi uji stasioneritas data dengan menggunakan uji akar – akar unit, selanjutnya penentuan model panel dengan menggunakan uji chow. Analisa yang digunakan dalam penelitian ini adalah regresi *pooled least square*.

Hasil penelitian menunjukkan bahwa *good corporate governance* (GCG) mempunyai pengaruh positif yang signifikan terhadap nilai perusahaan (*price to Book Value*). *Corporate Social Responsibility* (CSR) mempunyai pengaruh positif yang signifikan terhadap nilai perusahaan (*Price to Book Value*). Kinerja keuangan (*Return On Asset*) mempunyai pengaruh positif yang signifikan terhadap nilai perusahaan (*Price to Book Value*) pada perusahaan pertanian yang terdaftar di Bursa Efek Indonesia.

Kata kunci : *good corporate governance*, *corporate social responsibility*, kinerja keuangan, nilai perusahaan.