

ABSTRAK

Ilma Aliy Abdillah, Pengaruh Pengungkapan *Corporate Social Responsibility* Terhadap *Firm's Value* dengan *Earnings Management* Sebagai Variabel Moderating (Studi Pada Perusahaan Pertambangan yang Terdaftar Di BEI Tahun 2009 – 2013). Dibawah bimbingan Dr. Prasetyono, SE., Msi dan Yuni Rimawati, SE. MSAK.,AK.,CA.

Tujuan Penelitian ini adalah untuk mengetahui pengaruh pengungkapan *Corporate Social Responsibility* terhadap *Firm's Value*, mengetahui pengaruh *Corporate Social Responsibility* terhadap *Firm's Value* dengan *Earnings Management Accrual* sebagai variabel moderating, dan untuk mengetahui pengaruh *Corporate Social Responsibility* terhadap *Firm's Value* dengan *Earnings Management Real* sebagai variabel moderating. Sampel pada penelitian ini adalah perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia tahun 2009 – 2013. Pemilihan sampel pada penelitian ini dilakukan dengan teknik *Purposive Sampling*. Data dianalisis menggunakan uji asumsi klasik dan analisis regresi berganda. Pengolahan data menggunakan SPSS versi 18.0.

Kesimpulan penelitian studi ini adalah (1) *Corporate Social Responsibility*, ukuran perusahaan, dewan komisaris independen dan leverage tidak berpengaruh signifikan terhadap nilai perusahaan, (2) Semakin tinggi tingkat *earnings management accrual* tidak mempengaruhi hubungan antara *corporate social responsibility* terhadap *firm's value* dengan arah negatif, dan (3) Semakin tinggi tingkat *earnings management real* tidak mempengaruhi hubungan antara *corporate social responsibility* terhadap *firm's value* dengan arah positif.

Kata kunci : *Corporate Social Responsibility*, *Firm's Value*, *Earnings Management Real*, *Earnings Management Accrual*, ukuran perusahaan, dewan komisaris independen, dan leverage

ABSTRACT

Ilma Aliy Abdillah, The Effect of Corporate Social Responsibility Disclosure on Firm's Value with Earning Management as a moderating variable (Study on Mining Companies listed on the Indonesia Stock Exchange periode 2009 – 2013). Advisors: Dr. Prasetyono, SE., Msi and Yuni Rimawati, SE. MSAK.,AK.,CA.

The purpose of this reserach is to analyze the influence of corporate social responsibility to firm's value, the influence of earning management accrual as the moderating variable in relations between corporate social responsibility and firm's value and the influence of earning management real as the moderating variable in relations between corporate social responsibility and firm's value. The sample of this research are the mining firms listed in Indonesia Stock Exchange in 2009 – 2013. The samples are collected using purposive sampling method. Data analyzed by classic assumption tests and examination hypothesis by multiple linier regression method. Data analyzed used SPSS v. 18.0.

The result of this research is that (1) corporate social responsibility, firm's size, independence board of directors, and leverage has no significant influence to firm's value. (2) the higher level of earnings management accrual has no influence to moderate corporate social responsibility and firm's value with negative direction. (3) the higher level of earnings management real has no influence to moderate corporate social responsibility and firm's value with positve direction.

Keyword : corporate social responsibility, firm's value, earning management accrual, earning management real, independence board of directors, firm's size, leverage