

Abstrak

Vidi Hadyarti, S.M. 2017. Pengaruh Profitabilitas, Corporate Social Responsibility, Good Corporate Governance Terhadap Nilai Perusahaan. Pembimbing : (1) Dr. Chairul Anam, Drs., Ec., M.Kes (2) Dr. A. Yahya Suryawinata, S.E., M.Si.

Penelitian ini bertujuan menguji pengaruh Profitabilitas, Corporate Social Responsibility, Good Corporate Governance terhadap Nilai Perusahaan. Metode analisis yang digunakan adalah Analisis Regresi Linear Berganda. Penelitian ini menggunakan data sekunder yang diperoleh dari annual report, financial statement, sustainability report, dan Indonesian Institute for Corporate Governance (IICG). Pengujian dilakukan pada 10 perusahaan peserta CGPI yang terdaftar di BEI pada tahun 2012-2015. Profitabilitas yang di proksikan menggunakan Return on Asset (ROA) dan Return on Equity (ROE), Corporate Social Responsibility (CSR) menggunakan global reporting index (GRI) versi 4.0 tahun 2015. Good Corporate Governance (GCG) menggunakan pemeringkatan Corporate Governance Preception Index (CGPI). Variabel dependen pada peneltian ini adalah Nilai Perusahaan yang diproksikan menggunakan Tobin's Q.

Hasil penelitian yang diperoleh menunjukkan bahwa Return on Asset (ROA) dan Return on Equity (ROE) berpengaruh positif dan signifikan Terhadap Nilai Perusahaan, Corporate Social Responsibility (CSR) berpengaruh negatif dan signifikan Terhadap Nilai Perusahaan, dan Good Corporate Governance (CGPI) berpengaruh negatif dan tidak signifikan Terhadap Nilai Perusahaan.

Kata kunci: ROA, ROE, CSR, CGPI, Tobin's Q

Abstract

Vidi Hadyarti, SM 2017. Effect of Profitability, Corporate Social Responsibility, Good Corporate Governance Against Corporate Values. Supervisor: (1) Dr. Chairul Anam, Drs., Ec., Kes (2) Dr. A. Yahya Suryawinata, SE, M.Sc.

This study aimed to examine the effect of Profitability, Corporate Social Responsibility, Good Corporate Governance of the Firm Values. The analytical method used is Multiple Linear Regression Analysis. This study uses secondary data obtained from the annual report, financial statements, sustainability report, and the Indonesian Institute for Corporate Governance (IICG). Tests were conducted at 10 participating companies CGPI listed on the Stock Exchange in 2012-2015. Profitability in proksikan using Return on Assets (ROA) and Return on Equity (ROE), Corporate Social Responsibility (CSR) using reporting global index (GRI) version 4.0 2015 Good Corporate Governance (GCG) using Preception Corporate Governance Index (CGPI). The dependent variable in this research is the Firm Value proxied using Tobin's Q.

The results showed that the Return on Assets (ROA) and Return on Equity (ROE) positive and significant impact against Firm Values, Corporate Social Responsibility (CSR) significant negative effect against Firm Values and Good Corporate Governance (CGPI) and no significant negative effect against Firm Values.

Keywords: ROA, ROE, CSR, CGPI, Tobin's Q