

Pengaruh Mekanisme Corporate Governance dan Pengungkapan Corporate Social Responsibility terhadap Nilai Perusahaan (Studi Empiris pada Perusahaan Kategori LQ45 yang Go Public di Bursa Efek Indonesia periode 2011 - 2015)

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh faktor non keuangan yaitu corporate governance dan corporate social responsibility terhadap nilai perusahaan. Variabel-variabel yang digunakan dalam penelitian ini adalah corporate governance (yang diprosikan melalui nilai perusahaan, dewan direksi, dewan komisaris independen, kepemilikan institusional, kepemilikan manajerial, komite audit) dan corporate social responsibility dengan menggunakan data keuangan perusahaan LQ 45 yang terdaftar di Bursa Efek Indonesia (BEI) dengan menggunakan tahun periode 2011 - 2015. Metode pengumpulan data yang digunakan dalam penelitian ini adalah metode purposive sampling, yaitu berdasarkan kriteria yang telah ditentukan. Berdasarkan metode tersebut diperoleh sampel penelitian sebanyak 85 perusahaan kategori LQ45 di Indonesia. Teknik analisis dalam penelitian yaitu analisis linier berganda. Hasil penelitian menunjukkan bahwa variabel yang berpengaruh signifikan terhadap nilai perusahaan adalah dewan direksi, kepemilikan institusional, kepemilikan manajerial dan corporate social responsibility. Sedangkan variabel-variabel lain yang diteliti dalam penelitian ini seperti dewan komisaris independen dan komite audit tidak terbukti berpengaruh signifikan terhadap nilai perusahaan.

Kata Kunci : Nilai perusahaan, dewan direksi, dewan komisaris independen, kepemilikan institusional, kepemilikan manajerial, komite audit, corporate social responsibility.

The Effect of Corporate Governance Mechanism and Corporate Social Responsibility Disclosure on Firm Value (Empirical Study on LQ45 Companies Go Public on Indonesia Stock Exchange over the period 2011 to 2015)

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ABSTRACT

This research aimed to determine the effect of non-financial factor are corporate governance and corporate social responsibility to firm value. Variables which used in this research are firm value, corporate governance (which proxied by board of director, independent board of commissioners, institutional ownership, managerial ownership, audit committee), and corporate social responsibility by using financial data of LQ45 companies which listed in Indonesian Stock Exchange (IDX) over the period 2011-2015. The research uses purposive sampling as a sample collecting method. The total sample is 85 LQ45 companies in Indonesia. Furthermore, multiple linear regression is used as an analysis techniques. The result of research showed that the variable have significant influence to firm value are board of director, institutional ownership, managerial ownership and corporate social responsibility. while other variable studied in this research such independent board of commissioners and , audit committee aren't proven significantly influence the firm value.

Keyword : Firm value, board of director, independent board of commissioners, institutional ownership, managerial ownership, audit committee, corporate social responsibility.