

Pengaruh Good Corporate Governance, Corporate Social Responsibility dan Kinerja Keuangan terhadap Nilai Perusahaan pada Indeks Saham LQ 45

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh dari Good Corporate Governance, Corporate Social Responsibility dan Return on Equity terhadap nilai perusahaan. Hal ini dikarenakan perubahan paradigma masyarakat khususnya calon investor dalam menilai suatu perusahaan dimana selain melihat data kuantitatif di laporan keuangan, data kualitatif menjadi sumber pertimbangan lainnya. Pada penelitian ini hanya terdapat satu variabel dependen yaitu nilai perusahaan yang dihitung menggunakan Tobins Q dan enam variabel independen yang terdiri atas dewan komisaris, dewan komisaris independen, dewan direksi, komite audit, corporate social responsibility dan return on equity. Sampel yang digunakan pada penelitian ini adalah perusahaan yang tercatat pada Bursa Efek Indonesia (BEI) yang masuk dalam indeks saham LQ45 selama tahun 2013-2015 secara berturut-turut. Dari sampling di atas ditemukan 28 perusahaan yang masuk ke dalam kriteria penelitian yang kemudian diolah dengan regresi linear. Hasil dari penelitian ini dapat diketahui bahwa hanya variabel dewan direksi dan return on equity yang memiliki pengaruh signifikan terhadap nilai perusahaan. Sedangkan variabel lainnya berpengaruh secara signifikan terhadap nilai perusahaan. Hal ini dapat disimpulkan bahwa keberadaan dewan direksi dan nilai return on equity dapat meningkatkan nilai perusahaan.

Kata Kunci : dewan komisaris, dewan komisaris independen, dewan direksi, komite audit, corporate social responsibility, return on equity, nilai perusahaan.

**The Impact of Good Corporate Governance, Corporate Social
Responsibility and Financial Performance on Firm Value of LQ 45
Stock Indeks**

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ABSTRACT

The aim of this research is to determine the impact of Good Corporate Governance, Corporate Social Responsibility, and Return on Equity on Firm Value. This research conducted due to the changes of society paradigm especially the prospective investors in assessing firm value where in addition to quantitative data in financial statements, qualitative data becomes another source of consideration. In this research there is only one dependent variable which is firm value calculated using Tobins Q and six independent variable consisting of board of commissioner, independent board of commissioner, board of directors, audit committee, corporate social responsibility and return on equity. The samples used in this research are companies listed on the Indonesia Stock Exchange (IDX) also listed as LQ45 stock index during the year of 2013-2015 in a row. From the sampling above, this research found 28 companies that meet the criteria of the research which is then processed by linear regression. The results of this research showed that only the variable of board of directors and return on equity have a significant influence on firm value, while other variables have no significant influence on firm value. It can be concluded that the existence of board of directors and the value of return on equity can increase the firm value.

Keyword : board of commissioner, independent board of commissioner, board of directors, audit committee, corporate social responsibility, return on equity, firm value.