ABSTRACT

Halimah Dwi Putri 2015 Thesis. Title: "The Financial Performance Effect Against Corporate Value with Disclosure Corporate Social Responsibility (CSR) and Good Corporate Governance (GCG) as moderating variables"

Lector: Dr. H. Misbahul Munir, Lc., M.Ei

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The objective of establishing a company, One is to achieve the maximum benefit or profit maximization. One of the factors that influence the performance of these companies are financial. Lately, many companies are increasingly aware of the importance of implementing Corporate Social Responsibility program and through good corporate governance or GCG which is expected to provide and enhance shareholder value. The purpose of this study was to determine the effect of the financial performance of the value of the company with the disclosure of Corporate Social Responsibility (CSR) and Good Corporate Governance (GCG) as moderating variables.

This study uses quantitative methods. This study sample are manufacturing companies listed in Indonesia Stock Exchange in the range of 2011-2013. The analytical method used is multiple linear regression and the Test Moderated Regression Analysis (MRA).

Results of research by linear regression analysis showed that the financial performance not significant effect on the value of the company because not all investors see financial performance to measure the value of the company. Besides financial performance will be seen CSR disclosure can strengthen the financial performance of the value of the plus value add investor confidence so that it becomes a positive impact on the value of the company. However, GCG not affect the relationship between the financial performance of the value of the company is thought to occur for management entrenchment stating high insider ownership in policy decisions resulting in the owners are not able to run the control mechanism.