

ABSTRACT

This research aims to determine the effect of Financial Performance, Good Corporate Governance and Corporate Social Responsibility to Corporate Value by performing analysis on LQ45 companies listed on the Indonesia Stock Exchange. Data were analyzed secondary data in the form of time series from 2010-2011. The sampling method used in data collection is purposive sampling method. Data analysis using classical assumption. In this study there is a positive effect of financial performance as measured by ROA and ROE, good corporate governance which is proxied by managerial ownership, and Corporate Social Responsibility to the value of the Vendor are proxied by Tobin's Q. The results of hypothesis testing showed that the hypothesis that there is a significant influence between ROA, ROE, good corporate governance, and corporate social responsibility towards the value of the company simultaneously accepted. Disclosure of financial performance, good corporate governance, and corporate social responsibility has a positive effect on firm value

Keyword : ROA, ROE, Managerial Ownership, Corporate Social Responsibility,

Tobin's Q.

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh Kinerja Keuangan, *Good Corporate Governance*, dan *Corporate Social Responsibility* terhadap Nilai Perusahaan dengan cara melakukan analisis pada perusahaan LQ45 yang terdaftar pada Bursa Efek Indonesia. Data yang dianalisis adalah data sekunder berbentuk *time series* dari tahun 2010-2011. Metode pengambilan sampel yang digunakan dalam pengumpulan data adalah metode *purposive sampling*. Analisis data menggunakan metode uji asumsi klasik. Dalam penelitian ini terdapat pengaruh positif antara kinerja keuangan yang diukur dengan ROA dan ROE, *good corporate governance* yang diprosikan dengan kepemilikan manajerial, dan *Corporate Social Responsibility* terhadap nilai perusahaan yang diprosikan dengan Tobin's Q. Hasil pengujian hipotesis menunjukkan bahwa hipotesis yang menyatakan ada pengaruh signifikan antara ROA, ROE, *good corporate governance*, dan *corporate social responsibility* terhadap nilai perusahaan secara simultan diterima. Pengungkapan kinerja keuangan, *good corporate governance*, dan *corporate social responsibility* memberi pengaruh positif terhadap nilai perusahaan.

Kata Kunci: ROA, ROE, Kepemilikan Manajerial, *Corporate Social Responsibility*, Tobin's Q.