

ABSTRAK

Muhammad Fauzan Fikri Ritonga, NPM : 71180313050 Judul : Pengaruh *Corporate Social Responsibility*, Kinerja Keuangan dan *Good Corporate Governance* Terhadap Nilai Perusahaan Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia, Dibimbing Oleh: Farida Khairani Lubis,.S.E,.M.Si Sebagai Pembimbing I, dan Masut,.S.E,.M.Si Sebagai Pembimbing II, Skripsi: 2022

Penelitian ini bertujuan untuk menguji secara empiris pengaruh *corporate social responsibility*, kinerja keuangan dan *good corporate governance*. Penelitian ini menggunakan variabel independen yaitu *corporate social responsibility*, kinerja keuangan dan *good corporate governance*. Variabel dependennya adalah nilai perusahaan. Sampel penelitian ini adalah perusahaan manufaktur sektor makanan dan minuman yang terdaftar di bursa efek indonesia. Sampel dilakukan dengan menggunakan metode purposive sampling. Pengumpulan data dilakukan adalah data sekunder yang diambil dari laporan keuangan tahunan yang dipublikasikan di situs resmi bursa efek indonesia dan masing-masing situs resmi perusahaan. Metode analisis data menggunakan uji asumsi klasik yang terdiri dari uji normalitas, uji multikolinearitas dan uji heteroskedastisitas. Uji regresi linear berganda, uji hipotesis secara parsial dan simultan, dan uji koefisien determinasi.

Hasil penelitian ini menunjukkan bahwa secara parsial *corporate social responsibility* tidak berpengaruh secara signifikan terhadap nilai perusahaan, ROA berpengaruh secara signifikan terhadap nilai perusahaan, dan *Good Corporate Governance* tidak berpengaruh terhadap nilai perusahaan. Sedangkan secara simultan *Corporate Social Responsibility*, ROA dan *Good Corporate Governance* berpengaruh terhadap nilai perusahaan.

Kata kunci : *Corporate Social Responsibility*, Kinerja Keuangan, *Good Corporate Governance*, Nilai Perusahaan

ABSTRACT

Muhammad Fauzan Fikri Ritonga, NPM : 71180313050 Title : The Effect of Corporate Social Responsibility, Financial Performance and Good Corporate Governance on Company Value in Manufacturing Companies Listed on the Indonesia Stock Exchange, Supervised By : Farida Khairani Lubis,.S.E.,M.Si As Supervisor I, and Masut,.S.E.,M.Si as Advisors II, Thesis: 2022

This study aims to empirically examine the effect of corporate social responsibility, financial performance and good corporate governance. This study uses independent variables, namely corporate social responsibility, financial performance and good corporate governance. The dependent variable is firm value. The sample of this research is manufacturing companies in the food and beverage sector which are listed on the Indonesian stock exchange. The sample was conducted using purposive sampling method. The data collection is secondary data taken from the annual financial reports published on the official website of the Indonesian stock exchange and each company's official website. The data analysis method used the classical assumption test consisting of normality test, multicollinearity test and heteroscedasticity test. Multiple linear regression test, partial and simultaneous hypothesis testing, and coefficient of determination test.

The results of this study indicate that partially corporate social responsibility has no significant effect on firm value, ROA significantly affects firm value, and Good Corporate Governance has no effect on firm value. Meanwhile, simultaneously Corporate Social Responsibility, ROA and Good Corporate Governance have an effect on firm value.

Keywords: Corporate Social Responsibility, Financial Performance, Good Corporate Governance, Company Value