

ABSTRAK

Rani Kumala Sari. 7121220013. Pengaruh *Corporate Governance*, Kualitas Laba dan *Corporate Social Responsibility* Terhadap *Corporate Performance* Pada Perusahaan Manufaktur yang Terdaftar Di Bursa Efek Indonesia (BEI) Periode 2012-2014. Skripsi, Program Studi Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan, 2016.

Permasalahan penelitian ini adalah bagaimana perusahaan dapat mewujudkan kinerja yang baik untuk dapat bersaing dalam bisnis global. Penelitian ini, bertujuan menguji pengaruh *corporate governance* (diproksikan dewan komisaris dan komite audit), kualitas laba dan *corporate social responsibility* terhadap *corporate performance* yang diukur dengan *Tobin's Q*.

Populasi penelitian ini perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2012-2014. Teknik pemilihan sampel menggunakan *purpose sampling* yang menghasilkan 30 perusahaan. Penelitian menggunakan teknik pengumpulan data sekunder yang diperoleh dengan cara mendownload laporan keuangan melalui situs www.idx.co.id. Teknik analisis data dalam penelitian ini menggunakan regresi berganda dengan bantuan SPSS 20.

Hasil penelitian menunjukkan secara simultan terdapat pengaruh *corporate governance* (diproksikan dewan komisaris dan komite audit), kualitas laba dan *corporate social responsibility* terhadap *corporate performance*. *Corporate governance* yang diproksikan dewan komisaris berpengaruh signifikan terhadap *corporate performance*. *Corporate governance* yang diproksikan komite audit berpengaruh signifikan terhadap *corporate performance*. Kualitas laba tidak berpengaruh signifikan terhadap *corporate performance*. *Corporate social responsibility* berpengaruh signifikan terhadap *corporate performance*.

Kesimpulan dari penelitian ini adalah secara simultan terdapat pengaruh *corporate governance* (diproksikan dewan komisaris dan komite audit), kualitas laba dan *corporate social responsibility* terhadap *corporate performance*. *Corporate governance* yang diproksikan dewan komisaris berpengaruh signifikan terhadap *corporate performance*. *Corporate governance* yang diproksikan komite audit berpengaruh signifikan terhadap *corporate performance*. *Corporate social responsibility* berpengaruh signifikan terhadap *corporate performance*.

Kata kunci: *Corporate Governance*, *Corporate Social Responsibility*, Kualitas Laba, *Corporate performance (Tobin's Q)*

ABSTRACT

Rani Kumala Sari. 7121220013. *The Influence of Corporate Governance, Earnings Quality and Corporate Social Responsibility Against Corporate Performance In Manufacturing Companies Listed in Indonesia Stock Exchange (BEI) Period 2012-2014. Thesis, Department of Accounting, Faculty of Economics, University of Medan, 2016.*

The research problem is how companies can realize good performance to be competitive in a global business. This research aims to test the influence of corporate governance (proxied Board of Commissioners and the audit Committee), the quality of earnings and corporate social responsibility towards corporate performance as measured by Tobin's Q.

The population of this research manufacturing companies listed on the Indonesia stock exchange (BEI) in 2012-2014. Sample selection technique using the sampling purpose that yields 30 companies. Research using secondary data collection techniques are obtained by means of download financial reports through the site [www. idx. co. id](http://www.idx.co.id). Technique of data analysis in this study uses multiple regression with the help of SPSS 20.

The results showed there was a simultaneous influence of corporate governance (proxied Board of Commissioners and the audit Committee), the quality of earnings and corporate social responsibility towards corporate performance. Corporate governance the Board of Commissioners diproksikan influential significantly to corporate performance. Corporate governance the audit committee of the influential diproksikan significantly to corporate performance. The quality of the earnings do not affect significantly to corporate performance. Corporate social responsibility effect significantly to corporate performance.

The conclusions of this research are simultaneously there is the influence of corporate governance (proxied Board of Commissioners and the audit Committee), the quality of earnings and corporate social responsibility towards corporate performance. Corporate governance the Board of Commissioners diproksikan influential significantly to corporate performance. Corporate governance the audit committee of the influential diproksikan significantly to corporate performance. Corporate social responsibility effect significantly to corporate performance.

Keywords: Corporate Governance, Corporate Social Responsibility, Quality of Earnings, Corporate performance (Tobin's Q)