

## ABSTRAK

**Esna Muriana Br. HT. Barat NIM 7122220003, Analisis Pengaruh Non *Financial Measures Disclosure*, *Corporate Governance* dan Kualitas Audit Terhadap *Performance* Melalui *Cost of Equity* Perusahaan. Skripsi, Jurusan Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan, 2016.**

Penelitian ini bertujuan untuk mengetahui pengaruh *non financial measures disclosure*, *corporate governance* dan kualitas audit terhadap *Performance* melalui *cost of equity* perusahaan, pada perusahaan manufaktur di Bursa Efek Indonesia periode 2014. *Performance* adalah pencapaian perusahaan. *Cost of equity* adalah tingkat pengembalian yang di harapkan oleh investor. Penelitian ini menggunakan tiga variabel yaitu *Nonfinancial Measures Disclosure*, *Corporate Governance*, Kualitas Audit.

Populasi penelitian ini adalah seluruh perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia 2014. Sumber data penelitian ini adalah data sekunder yang didapat dengan mendownload laporan keuangan tahunan di situs [www.idx.co.id](http://www.idx.co.id), data harga saham di situs [www.yahoofinance.com](http://www.yahoofinance.com), dan suku bunga SBI dari situs [www.bi.go.id](http://www.bi.go.id). metode yang digunakan untuk menganalisis data adalah statistik dengan analisis jalur.

Hasil penelitian menunjukkan bahwa analisis pengaruh *non financial measures disclosure*, *corporate governance*, dan kualitas audit tidak berpengaruh secara parsial terhadap *performance* dan *cost of equity* perusahaan. Artinya Luas Pengungkapan NFM belum mampu menarik perhatian investor untuk melihat saham perusahaan dan belum mampu juga meningkatkan kinerja perusahaan melalui pergerakan *Cost of Equity* nya, banyaknya komposisi komisaris independen tidak mampu membuat kinerja perusahaan menjadi semakin baik melalui pergerakan *Cost of Equity* nya dan bagusnya kualitas auditor yang dipakai oleh perusahaan tidak mampu menarik perhatian investor dan menaikkan kinerja perusahaan melalui pergerakan *Cost of Equity* nya.

Kata kunci: *non financial measures disclosure*, *corporate governance*, kualitas audit. *Performance* dan *cost of equity*

## **ABSTRACK**

***Esna Muriana Br. HT. Barat NIM 7122220003, Analysis Of influence Non Financial Measures Disclosure, Corporate Governance, Audit Quality to Performance By Company Cost Of Equity. Thesis, accounting Major, Economic Faculty, State University Of Medan, 2016***

*This study aims to determine the effect of non-financial measures of disclosure, corporate governance and the quality of audits of Performance through the company's cost of equity, at a manufacturing company in Indonesia Stock Exchange 2014 Performance period is the achievement of the company. The cost of equity is the rate of return expected by investors. This study uses three variables, namely nonfinancial Measures Disclosure, Corporate Governance, Quality Audit.*

*The population of this research is all manufacturing companies listed in Indonesia Stock Exchange in 2014. The source of this research is secondary data obtained by downloading the annual financial statements in [www.idx.co.id](http://www.idx.co.id) sites, the stock price data at the site [www.yahoofinance.com](http://www.yahoofinance.com), and the SBI interest rate of sites [www.bi.go.id](http://www.bi.go.id). the methods used to analyze the data is statistical path analysis.*

*The results showed that the analysis of the influence of non-financial measures of disclosure, corporate governance, and audit quality is not partial effect on the performance and cost of equity of the company. Meaning Broad Disclosure NFM has not been able to attract investors to see the company's shares and has not been able to also improve corporate performance through movement of the Cost of Equity her, the amount of the composition of the independent directors are not able to make the company's performance is getting better through the movement of the Cost of Equity her and the good quality of auditors used by the company is not able to attract investors and boost the company's performance through the movement of its Cost of Equity.*

*Keyword : non financial measures disclosure, corporate governance, quality auditee, performance, and cost of equity*