

ABSTRACT

Muammar Habib, NIM. 7113220029. Influence Profitability, Good Corporate Governance, and Corporate Social Responsibility Disclosure on the Firm Values In Manufacturing Companies Listed on the Stock Exchange. Thesis, Department of Accounting, Faculty of Economics, University of Medan, 2015.

The problems addressed in this study is whether profitability, good corporate governance which is proxied on managerial ownership, institutional ownership, independent commissioner, audit committees and disclosure of corporate social responsibility affect the firm value in the consumer goods manufacturing companies simultaneously. This study aimed to test whether there is influence between the independent variables, namely, profitability, managerial ownership, institutional ownership, independent commissioner, audit committees and disclosure of corporate social responsibility on the dependent variable is the firm value.

The population in this research is the consumer goods industry manufacturing companies listed in Indonesia Stock Exchange in the period 2012-2014 a total of 38 companies. Samples were taken by purposive sampling method, based on multiple criteria then there are 15 companies that fit the criteria are then sampled in this study. Sources of data in this research is secondary data obtained from the site www.idx.co.id. Data analysis method used is multiple regression analysis with SPSS 20.

The results of this study stated that the hypothesis simultaneously testing or test F is said to be influential because of significant value below the significant level of 5% and the value of F count $>$ F table, then the hypothesis is accepted.

Can be concluded that there are simultaneously is influence between profitability, good corporate governance which is proxied on managerial ownership, institutional ownership, independent commissioner, audit committees and disclosure of corporate social responsibility of the firm value in the consumer goods industry manufacturing company.

Keywords: Profitability, Managerial Ownership, Institutional Ownership, Independent Commissioner, Audit Committee, Corporate Social Responsibility, Firm Value.

ABSTRAK

Muammar Habib, NIM. 7113220029. Pengaruh Profitabilitas, Good Corporate Governance, dan Pengungkapan Corporate Social Responsibility Terhadap Nilai Perusahaan Pada Perusahaan Manufaktur yang Terdaftar di BEI. Skripsi, Program Studi Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan, 2015

Permasalahan yang dibahas dalam penelitian ini adalah apakah profitabilitas, good corporate governance yang diproksikan pada kepemilikan manajerial, kepemilikan institusional, komisaris independen, komite audit, dan pengungkapan corporate social responsibility berpengaruh terhadap nilai perusahaan pada perusahaan manufaktur barang konsumsi secara simultan. Penelitian ini bertujuan untuk menguji apakah terdapat pengaruh antara variabel independen yaitu, profitabilitas, kepemilikan manajerial, kepemilikan institusional, komisaris independen, komite audit, dan pengungkapan corporate social responsibility terhadap variabel dependen yaitu nilai perusahaan.

Populasi dalam penelitian ini adalah perusahaan manufaktur industri barang konsumsi yang terdaftar di Bursa Efek Indonesia pada periode 2012-2014 sejumlah 38 perusahaan. Sampel diambil dengan metode purposive sampling, berdasarkan beberapa kriteria maka terdapat 15 perusahaan yang sesuai dengan kriteria yang kemudian dijadikan sampel dalam penelitian ini. Sumber data dalam penelitian adalah data sekunder yang diperoleh dari situs www.idx.co.id. Metode analisis data yang digunakan adalah analisis regresi berganda dengan bantuan SPSS 20.

Hasil penelitian ini menyatakan bahwa pengujian hipotesis secara simultan atau uji F dikatakan berpengaruh karena nilai signifikan dibawah taraf signifikan 5% dan nilai $F_{hitung} > F_{tabel}$, maka hipotesis diterima.

Dapat disimpulkan bahwa secara simultan terdapat pengaruh antara profitabilitas, good corporate governance yang diproksikan pada kepemilikan manajerial, kepemilikan institusional, komisaris independen, komite audit, dan pengungkapan corporate social responsibility terhadap nilai perusahaan pada perusahaan manufaktur industri barang konsumsi.

Kata Kunci: Profitabilitas, Kepemilikan Manajerial, Kepemilikan Institusional, Komisaris Independen, Komite Audit, Corporate social Responsibility dan Nilai Perusahaan.