

ABSTRACT

Effect of Financial Performance Against Companies Value With Good Corporate Governance As variabel Moderation (Under the Guidance Delfi Panjaitan, S.E., M.Sc., Ak., BKP., CA.)

This study aims to determine the effect of the financial performance of the company's value to good corporate governance as a moderating variabel. The type of research is a causal comparative research. The population in this study all manufacturing companies listed in Indonesia Stock Exchange period 2011-2014. The number of samples in this study are as much as 67 companies manufacturing for a period of 4 years who were selected based on criteria defined in the study with purposive sampling technique. Data analysis techniques in this study consisted of descriptive statistics test, classic assumption test (normality test, multicollinearity, heterocedasticity test, and autocorrelation test), and hypothesis testing menggunakan moderating regression analysis (MRA). Based on the formulation of the problem posed and the results of the analysis and discussion that has been obtained, the conclusion that can be drawn include the financial performance proxied by the ROA and good corporate governance which is proxied by the number of audit committee of a company does not have a significant effect on the variabel value of the company, while good corporate governance proved to moderate the relationship between financial performance and corporate value. Based on the test results of determination value R, adjusted R Square that shows value 0,142 indicates that the percentage of influence exerted by the independent variabel in this research is financial performance, Good Coporate Governance, and the interaction between financial performance and good corporate governance is by 14.2% while the remaining 85.8% is influenced by other factors outside the independent variabel in this study.

Keywords: financial performance, good corporate governance,
the company's value