

**PENGARUH KINERJA KEUANGAN TERHADAP NILAI PERUSAHAAN
DENGAN PENGUNGKAPAN *CORPORATE SOCIAL RESPONSIBILITY*
DAN *GOOD CORPORATE GOVERNANCE* SEBAGAI VARIABEL
PEMODERASI**

ABSTRACT

YEVI, "THE EFFECTS OF FINANCIAL PERFORMANCE TO THE VALUE OF COMPANIES BY DISCLOSURE CORPORATE SOCIAL RESPONSIBILITY AND GOOD CORPORATE GOVERNANCE AS MODERATE VARIABLE". (Advise by Mr. Antonius Singgih Setiawan, S.E., M.Si.)

This research aimed to know THE EFFECTS OF FINANCIAL PERFORMANCE TO THE VALUE OF COMPANIES BY DISCLOSURE CORPORATE SOCIAL RESPONSIBILITY AND GOOD CORPORATE GOVERNANCE AS MODERATE VARIABLE. This research is included empirical study by using manufactured company sample which is registered in BEI for 2008-2010 periode. The technique of samples use purposive sampling and 35 companies are used as samples. The analysis instrument is multiple linear regression analysis by using Moderated Regression Analysis (MRA). The financial performance is measured by ROA and ROE, the value of companies are measured by Tobins'Q. CSR is measured by CSR index and GCG is measured by independent commissioner proportion. The result of test shows that ROE effects positive to the value of companies, CSR is able to moderate the relation of financial performance to the value, mean while independent commissioner is not able to moderate the relation between financial performance and the value of companies.

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