

ABSTRAK

Penelitian ini bertujuan untuk mengetahui seberapa besar Pengaruh Kinerja Keuangan Terhadap Nilai Perusahaan dan Bagaimana pengungkapan *Corporate Social Responsibility* memoderasi pengaruh kinerja keuangan terhadap nilai perusahaan.

Metode penelitian yang digunakan adalah analisis deskriptif dan verifikatif. Populasi dari penelitian ini adalah perusahaan *property* dan *real estate* yang terdaftar di Bursa Efek Indonesia periode 2012-2014 sebanyak 49 perusahaan. Metode penelitian sampel menggunakan teknik *purposive sampling* dengan total 23 perusahaan yang memenuhi kriteria. Analisis data dilakukan dengan menggunakan uji asumsi klasik dan pengujian hipotesis dengan regresi sederhana dan uji residual.

Hasil penelitian menunjukkan bahwa kinerja keuangan *property* dan *real estate* pada perusahaan yang terdaftar di Bursa Efek Indonesia periode 2012-2014 rata-rata sebesar 2.27%. Nilai Perusahaan *property* dan *real estate* pada perusahaan yang terdaftar di Bursa Efek Indonesia periode 2012-2014 rata-rata sebesar 1.32%. Pengungkapan *corporate social responsibility property* dan *real estate* pada perusahaan yang terdaftar di Bursa Efek Indonesia periode 2012-2014 rata-rata sebesar 72%. Berdasarkan uji t kinerja keuangan tidak berpengaruh signifikan terhadap nilai perusahaan. *Corporate Sosial Resposibility* (CSR) memperlemah hubungan antara kinerja keuangan dengan nilai perusahaan *property* dan *real estate* di Bursa Efek Indonesia periode tahun 2012 – 2014, nilai signifikansi yang diberikan $> 0,05$.

Kata Kunci: Kinerja Keuangan, Nilai Perusahaan, *Corporate Social Responsibility*.

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ABSTRACT

This study aims to determine how much Effect of Financial Performance Against Corporate Values and Corporate Social Responsibility How disclosure moderating influence on the value of the company's financial performance.

The method used is descriptive analysis and verification. The population of this research is the property and real estate company listed on the Indonesia Stock Exchange 2012-2014 period as many as 49 companies. The research method sample using purposive sampling with a total of 23 companies that meet the criteria. Data analysis was performed using the classical assumption and hypothesis testing with simple regression and residual test.

The results showed that the financial performance of property and real estate companies listed on the Stock Exchange Indonesia the period 2012-2014 by an average of 2:27%. Company Value property and real estate companies listed on the Stock Exchange Indonesia the period 2012-2014 by an average of 1:32%. Disclosure of corporate social responsibility in the property and real estate companies listed in Indonesia Stock Exchange 2012-2014 period an average of 72%. Based on t test financial performance does not significantly influence the value of the company. Corporate Social responsibility (CSR) weakens the relationship between financial performance with the company's property and real estate in the Indonesia Stock Exchange year period from 2012 to 2014, given the significant value > 0.05 .

Keywords: Financial Performance, Corporate Values, Corporate Social Responsibility.