ABSTRAK

Penelitian ini bertujuan untuk meneliti pengaruh *Good Corporate Governance, Corporate Social Responsibility* dan *Earning Management* terhadap Nilai Perusahaan. *Good Corporate Governance* diukur dengan skor GCG melalui Tahapan dan Nilai Bobot CGPI (*Corporate Governance Perception Index*) yang dipublikasikan FCGI (*Forum for Corporation Governance in Indonesia*), *Corporate Social Responsibility* diukur dengan menggunakan Indikator GRI G3 terdiri dari 3 kategori pengungkapan, yaitu ekonomi, lingkungan, dan sosial, *Earning Management* diukur dengan menggunakan *Discretionary Accrual* (DAC) dan Nilai Perusahaan diukur dengan rasio *Price to Book Value* (PBV).

Populasi penelitian adalah perusahaan-perusahaan Jasa Sektor Keuangan Sub Sektor Bank peserta CGPI (*Corporate Governance Perception Index*) yang terdaftar di Bursa Efek Indonesia selama periode 2011-2016 sebanyak 31 perusahaan. Sampel penelitian yang digunakan sebanyak 5 perusahaan Jasa Sektor Keuangan Sub Sektor Bank peserta CGPI (*Corporate Governance Perception Index*) yang terdaftar di Bursa Efek Indonesia selama periode 2011-2016. Teknik penentuan sampel dilakukan dengan purposive sampling, yaitu teknik penentuan sampel dengan kriteria tertentu. Jenis data yang digunakan adalah data sekunder yang dikumpulkan melalui teknik dokumentasi. Teknik analisis data yang digunakan adalah regresi sederhana dan regresi berganda.

Berdasarkan pembahasan hasil penelitian disimpulkan bahwa secara parsial variabel *Good Corporate Governance* dan *Corporate Social Responsibility* dan *Earning Management* berpengaruh terhadap Nilai Perusahaan . Besarnya pengaruh *Good Corporate Governance* terhadap Nilai Perusahaan yaitu 13,4%, Besarnya pengaruh *Corporate Social Responsibility* terhadap Nilai Perusahaan yaitu 33,2%, Besarnya *Earning Mangaement* terhadapp Nilai Perusahaan yaitu 4,3%.. Secara Simultan *Good Corporate Governance, Corporate Social Responsibility* dan *Earning Management memberikan pengaruh sebesar 50,9%* terhadap Nilai Perusahaan. Sedangkan sisanya yaitu 49,1% merupakam pengaruh faktor lain diluar Variabel yang sedang diteliti.

Kata kunci: *Good Corporate Governance, Corporate Social Responsibility*, *Earning Management* dan Nilai Perusahaan

ABSTRACT

This research aims to know the impact of Good Corporate Governance, Corporate Social Responsibility and Earning Management to Value Firm. Good Corporate Governance is measured by CGPI (Corporate Governance Perception Index) which is published by FCGI (Forum for Corporation Governance in Indonesia), Corporate Social Responsibility measured by GRI G3 indicator consists of 3 indicators that are economic, environmental and social, Earning Management measured by Discretionary Accrual (DAC) and Value Firm measured by ratio Price to Book Value (PBV).

This research uses financial services company sector of banking sub sector of CGPI (Corporate Governance Perception Index) participants 2011-2016 as population which are 31 companies. Sample used in this research is 5 companies. The sampling method in this research is purposive sampling method. This research also uses secondary data which is collected through technical documentation. Statistical analysis method used is multiple regression and moderating regression.

The result shows that partially, Good Corporate Governance or Corporate Social Responsibility ang Earning Management have effect to Firm value.,
The amount of influence of Good Corporate Governance to Corporate Value is 13,4%, The amount of influence Corporate Social Responsibility to Value Firm that is 33,2%, The amount of Earning Mangaement terhadapp Value Firm that is 4.3% . Simultaneously Good Corporate Governance, Corporate Social Responsibility and Earning Management gives 50,9% influence to Value Firm. While the rest of 49.1% is the influence of other factors outside the variable being studied

Keywords: Good Corporate Governance, Corporate social Responsibility, earning Management and Value Firm.