

Turdhiyatun Nufus, 15322029, **Pengaruh Kinerja Keuangan dan *Corporate Social Responsibility* terhadap Nilai Perusahaan**, Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Muhammadiyah Gresik, Juli 2019.

ABSTRAK

Penelitian ini bertujuan untuk menguji secara empiris pengaruh *Return On Asset* (ROA), *Return On Equity* (ROE), *Operating Profit Margin* (OPM), *Net Profit Margin* (NPM) dan *Corporate Social Responsibility* terhadap nilai perusahaan pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia Periode 2014 – 2018. Metode penelitian yang digunakan adalah metode kuantitatif dengan mengambil data sekunder. Pemilihan sampel menggunakan metode *purposive sampling*. Dari kriteria yang telah ditentukan diperoleh sampel sebanyak 215 perusahaan manufaktur. Analisis data menggunakan analisis regresi linier berganda. Hasil penelitian menunjukkan bahwa (1) ROA berpengaruh negatif terhadap nilai perusahaan (2) ROE berpengaruh positif terhadap nilai perusahaan (3) OPM berpengaruh positif terhadap nilai perusahaan (4) NPM berpengaruh negatif terhadap nilai perusahaan (5) CSR berpengaruh positif terhadap nilai perusahaan, dan (6) Terdapat pengaruh Kinerja Keuangan (ROA, ROE, OPM, NPM) dan CSR terhadap nilai perusahaan.

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

Turdhiyatun Nufus, 15322029, ***The Effect of Financial Performance and Corporate Social Responsibility on Company Value***, Accounting, Faculty of Economics and Business, University of Muhammadiyah Gresik, July 2019.

ABSTRACT

The research aimed to provide empirical evidence about the effect of Return On Asset (ROA), Return On Equity (ROE), Operating Profit Margin (OPM), Net Profit Margin (NPM) and Corporate Social Responsibility (CSR) on the value of companies in manufacturing companies listed in Indonesia Stock Exchange Period 2014 – 2018. This research was used a casual method by taking secondary data. The selection of sample used purposive sampling method. From the determined criteria obtained a sample 215 manufactur 's company. Analyzing of data was used multiple regression analysis. The result showed that (1) ROA has negative effect on Corporate Value (2) ROE has positive effect on Corporate Value (3) OPM has positive effect on Corporate Value (4) NPM has negative effect on Corporate Value (5) CSR has positive effect on Corporate Value, And (6) There is a financial performance influence (ROA, ROE, OPM, NPM) and CSR on the value of the Company.

Keywords: *Financial Performance, Corporate Social Responsibility, Corporate Value.*