

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh profitabilitas terhadap nilai perusahaan dengan *Corporate Social Responsibility* dan *Good Corporate Governance* sebagai variabel moderasi pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2013-2015. Variabel independen yang diuji dalam penelitian ini terdiri dari profitabilitas. Variabel dependen dalam penelitian ini adalah nilai perusahaan. Sedangkan variabel moderasi yang digunakan dalam penelitian ini, yaitu *Corporate Social Responsibility* dan *Good Corporate Governance* yang diproses oleh komisaris independen, kepemilikan manajerial, kepemilikan institusional, dan komite audit.

Teknik pengambilan sampel yang digunakan dalam penelitian ini merupakan *purposive sampling*. Dengan metode tersebut, peneliti menggunakan sampel berjumlah 83 data. Metode analisis data menggunakan *software IBM Statistical Package for Social Science (SPSS) Statistic Version 16.0*.

Hasil penelitian menunjukkan bahwa profitabilitas berpengaruh positif signifikan terhadap nilai perusahaan dengan tingkat signifikansi sebesar 0,000 dan kepemilikan institusional mampu memperkuat pengaruh positif signifikan profitabilitas terhadap nilai perusahaan dengan tingkat signifikansi sebesar 0,041. Sedangkan CSR (*Corporate Social Responsibility*), komisaris independen, kepemilikan manajerial, dan komite audit tidak mampu memperkuat pengaruh positif signifikan profitabilitas terhadap nilai perusahaan.

Kata kunci: Profitabilitas, *Corporate Social Responsibility*, *Good Corporate Governance*, Komisaris Independen, Kepemilikan Manajerial, Kepemilikan Institusional, dan Komite Audit

ABSTRACT

This study aims to examine the effect of profitability on company value with Corporate Social Responsibility and Good Corporate Governance as moderation variables in manufacturing companies listed in Indonesia Stock Exchange period 2013-2015. The independent variables tested in this study consist of profitability. The dependent variable in this study is company value. While the moderation variables used in this research are Corporate Social Responsibility and Good Corporate Governance are proxied by independent commissioner, managerial ownership, institutional ownership, and audit committee.

The sampling technique used in this research is purposive sampling. With this method, the researcher used the sample amounted to 83 data. The method of data analysis is using IBM Statistical Package software for Social Science (SPSS) Statistic Version 16.0.

The result shows that profitability has a significant positive effect on the value of the company with a significance level of 0.000 and institutional ownership is able to strengthen the significant positive effect of profitability on company value with a significance level of 0.041. While CSR (Corporate Social Responsibility), independent commissioner, managerial ownership, and audit committee unable to reinforce the significant positive effect of profitability on company value.

Keywords: Profitability, Corporate Social Responsibility, Good Corporate Governance, Independent Commissioner, Managerial Ownership, Institutional Ownership, and Audit Committee.