

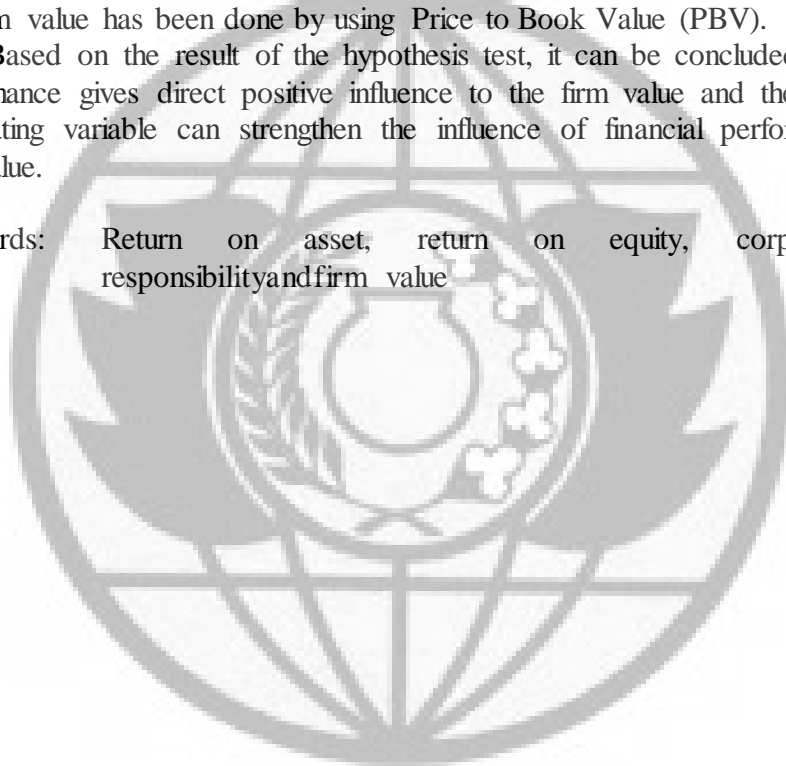
ABSTRACT

This research is meant to find out the influence of financial performance to the firm value which is mediated by Corporate Social Responsibility (CSR) to the LQ45 companies which are listed in Indonesia Stock Exchange.

The research approach has been done by using quantitative and the population is all LQ45 companies which are listed in Indonesia Stock Exchange in 2012-2015 period, the sample collection technique has been done by using purposive sampling so 20 LQ45 companies have been selected as samples. The measurement of CSR variable has been done by using Corporate Social Disclosure Index(CSDI), The measurement of financial performance has been done by using Return on Assets (ROA) and The measurement of Return on Equity and firm value has been done by using Price to Book Value (PBV).

Based on the result of the hypothesis test, it can be concluded that financial performance gives direct positive influence to the firm value and the CSR as the moderating variable can strengthen the influence of financial performance to the firm value.

Keywords: Return on asset, return on equity, corporate social responsibility and firm value



INTISARI

Penelitian ini bertujuan untuk mengetahui pengaruh kinerja keuangan terhadap nilai perusahaan yang dimediasi oleh *Corporate Social Responsibility* (CSR) pada perusahaan LQ45 yang terdaftar di Bursa Efek Indonesia.

Pendekatan penelitian yang dilakukan adalah kuantitatif dengan populasi yang digunakan adalah perusahaan LQ45 yang terdaftar di Bursa Efek Indonesia pada tahun 2012 sampai 2015, dengan teknik pengambilan sampel menggunakan *purposive sampling* sehingga didapatkan sampel sebanyak 20 perusahaan LQ45. Dalam penelitian ini pengukuran variabel CSR menggunakan *Corporate Social Disclosure Index* (CSDI), variabel kinerja keuangan menggunakan *Return On Asset* (ROA) dan *Return On Equity* (ROE) serta nilai perusahaan menggunakan *Price To Book Value* (PBV).

Berdasarkan hasil pengujian hipotesis dapat disimpulkan bahwa kinerja keuangan berpengaruh positif langsung terhadap nilai perusahaan dan CSR sebagai variabel pemoderasi mampu memperkuat pengaruh kinerja keuangan terhadap nilai perusahaan.

Kata kunci: *Return On Asset*, *Return On Equity*, *Corporate Social Responsibility* dan Nilai Perusahaan

