

Pengaruh pengungkapan corporate social responsibility dan mekanisme good corporate governance terhadap kinerja keuangan dan dampaknya terhadap nilai perusahaan. (studi empiris pada perusahaan pertambangan yang terdaftar di bursa efek Indonesia periode 2006, 2007, dan 2008) = The relation between corporate social responsibility disclosure and good corporate governance mechanism with financial performance and the impact to corporate market value (emphirical study of mining sector company which listed at bursa efek Indonesia in period of 2006, 2007, 2008)

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Abstrak

Penelitian ini bertujuan untuk mengetahui hubungan antara pengungkapan informasi CSR dan Mekanisme GCG terhadap kinerja keuangan dan dampaknya terhadap nilai perusahaan. Sampel yang digunakan dalam penelitian ini adalah perusahaan – perusahaan pertambangan yang terdaftar di BEI periode 2006, 2007, dan 2008 yang berjumlah 28 perusahaan.

Hasil penelitian membuktikan bahwa terdapat hubungan positif antara pengungkapan informasi CSR terhadap kinerja dan nilai perusahaan. Disisi lain penelitian tidak berhasil membuktikan hubungan antara mekanisme GCG terhadap kinerja keuangan dan nilai perusahaan.

..... The purpose of this research is to examine the relations of CSR disclosure and GCG mechanism with corporate financial performance and the effect to market value. The sample of this research is mining sector companies which listed at Bursa Efek Indonesia in 2006, 2007, and 2008. The number of the samples is 28 companies.

Results of this research shows that there is a positive relation between CSR disclosure and corporate financial performance and market value. But this research also shows that there are no significant relations between GCG mechanism either with corporate financial performance or market value.