

PENGARUH *CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE (CSR)* DAN PROFITABILITAS TERHADAP NILAI PERUSAHAAN

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Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh *Corporate Social Responsibility Disclosure* dan profitabilitas terhadap nilai perusahaan. Penelitian ini dilaksanakan dengan mengakses laporan keuangan dan laporan tahunan perusahaan pada situs www.idx.co.id. Variabel Independen dalam penelitian ini adalah *Corporate Social Responsibility Disclosure* dan profitabilitas dengan menggunakan rumus *Return on Assets (ROA)*. Variabel Dependen dalam penelitian ini adalah nilai perusahaan dengan menggunakan rumus *Tobin's q*. Penelitian ini merupakan penelitian dengan pendekatan kuantitatif. Data yang digunakan adalah data sekunder berupa laporan keuangan dan laporan tahunan perusahaan. Sampel dalam penelitian ini adalah perusahaan pertambangan yang terdaftar pada Bursa Efek Indonesia. Teknik pengambilan sampel yang digunakan adalah teknik *purposive sampling* dengan 14 perusahaan sampel dalam jangka waktu 4 tahun yaitu periode 2011-2014. Data dianalisis dengan menggunakan analisis regresi berganda dengan bantuan program SPSS (*Statistical Product and Service Solution*) for Windows Version 20.0. Hasil penelitian menunjukkan bahwa *Corporate Social Responsibility Disclosure* berpengaruh tidak signifikan terhadap nilai perusahaan dan profitabilitas memiliki pengaruh signifikan terhadap nilai perusahaan.

Kata Kunci : *Corporate Social Responsibility Disclosure (CSR)*, Profitabilitas, Nilai Perusahaan

THE INFLUENCE OF CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE AND PROFITABILITY TOWARD CORPORATE VALUE

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Abstract

This study aimed at finding out the influence of corporate social responsibility disclosure and profitability toward the corporate value. The study was conducted by accessing its financial statements and annual report on the following website www.idx.co.id. The independent involved in this study was the Corporate Social Responsibility Disclosure and profitability by using the formulas return on assets (ROA). The dependent variables in the study was the corporate value by using the formula Tobin's q. It was a quantitative type of study, by utilizing a secondary data such as the financial statements and annual report of the company. There were 14 companies became the samples of this study is that mining companies listed on the Indonesia stock exchange, which were determined based on the purposive sampling technique during the periode of 4 years from 2011 until 2014. The data were analyzed by using multiple regressions supported by SPSS (Statistical Product and Service Solution) for Windows Version 20.0. The result indicated that corporate social responsibility disclosure effect insignificant against a corporate value and profitability have significant influence towards the corporate value.

Key words: *Corporate Social Responsibility Disclosure, Profitability, Corporate Value*