

ABSTRACT

Title : Influence of Profitability, Leverage, and Disclosure of Corporate Social Responsibility on Company Values in Metal and Similar Companies Listed on the Indonesia Stock Exchange in 2013 - 2017

Name : Cherry Suastika Dinda

Study Program: S-1 Accounting

This research aims to analyze the effect of Profitability, Leverage, and Corporate Social Responsibility Disclosures on Metal and Similar Companies Listed on the Indonesia Stock Exchange in 2013 - 2017. Profitability is measured by ROA, Leverage measured by DER, and while the disclosure of corporate social responsibility is measure by Sembiring 78 items and Firm Values measure by Tobin's Q.

The method used is purposive sampling. The number of samples used in this study are 75 metal companies and the like that are listed on the Indonesia Stock Exchange from a total population of 81 companies. Types of secondary data sourced from financial reports and annual reports. The data analysis method used is multiple linear regression analysis.

The results of this study show that simultaneously of Profitability, Leverage, and Corporate Social Responsibility Disclosure significantly effect on Firm Value. Partially, Leverage and Corporate Social Responsibility disclosure is a positive effect on Firm Value, Profitability is a not influence on Firm Value. The findings of this study, the proxy leverage of DER has a high level of standardized coefficients compared to other variables, and profitability that is proxied by ROA has a type of short-term investor.

Keywords: Corporate Value, profitability, Leverage, and Corporate Social Responsibility