

**ABSTRACT**

Judul : The Influence Disclosure of *Profit, People* and *Planet* on Tobins'Q

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This study aims to find out the influence disclosure of profit, people and planet on Tobins'Q in basic mining industry companies. The influence disclosure of profit, people and planet is measured by the number of item that are fulfilled by the company divided by the number of all time of disclosure, while company value is measured by Tobins'Q.

The population in this study were 65 compains and obtained 43 sample and obtained 43 sample companies in basic mining industry companies listed on Indonesia Stock Exchange in 2013-2017. The analytical method used is multiple linear regression.

The result of testing the hypothesis indicate that simultaneously The Influence Disclosure of Profit, People and Planet affect on Tobins'Q. Persially Disclosure Profit has affect on Tobins'Q. Persially disclosure people no effects on Tobins'Q. Persially disclosure planet has no effect on Tobins'Q.

Data analysis was performed by classical assumption and hypothesis testing with multiple linear regression methods. Based on the results of multiple linear regression analysis with a significance level of 5%, the results of this study conclude: (1) Profit, People and Planet simultaneously influence Tobins' Q with a significant value of  $0.000 < 0.05$ . (2) Profit has a positive effect of  $0.009 < 0.05$  on Tobins'Q. (3) People have a negative effect of  $0.333 < 0.05$  on Tobins'Q. (4) Planets negatively affect  $0.777 < 0.05$  against Tobins'Q.

**Keyword : Disclosure Profit, Disclosure People, Dsclosure Planet and Tobins'Q**