

## ABSTRAKSI

**ANDI WIBOWO**, dibimbing oleh Drs Sugiyanto,MM. *Analisa pengaruh ROE, LDR, CAR, dan kepemilikan saham terhadap pengungkapan corporate social responsibility dan dampaknya terhadap nilai perusahaan.*

Tujuan dari penelitian ini adalah untuk mengetahui *pengaruh Return On Equity, Loan To Deposit Ratio, Capital Adequacy Ratio, dan Kepemilikan Saham pada Pengungkapan Corporate Social Responsibility. Mengetahui pengaruh Return On Equity, Loan To Deposit Ratio, Capital Adequacy Ratio, dan Kepemilikan Saham pada Nilai Perusahaan. Mengetahui pengaruh Pengungkapan Corporate Social Responsibility terhadap nilai perusahaan. Mengetahui pengaruh tidak langsung Return On Equity, Loan to Deposit Ratio, Capital Adequacy Ratio, dan Kepemilikan Saham pada Nilai Perusahaan melalui Pengungkapan Corporate Social Responsibility. Kepemilikan saham diproksikan dengan Kepemilikan Institusional dengan saham di atas 5% dan Nilai Perusahaan diproksikan dengan Price Book Value.*

Populasi penelitian ini adalah seluruh perusahaan perbankan yang terdaftar di Bursa Efek Indonesia pada tahun 2008-2012. Jumlah sampel adalah 21 perusahaan perbankan yang ditentukan dengan metode *purposive sampling*. Analisis data dilakukan dengan menggunakan analisis regresi berganda dan analisis jalur dengan IBM SPSS for Windows 21.00.

Hasil penelitian ini menunjukkan bahwa *Return On Equity* secara signifikan mempengaruhi Pengungkapan *Corporate Social Responsibility*, dan *Loan to Deposit Ratio, Capital Adequacy Ratio, dan Kelembagaan Kepemilikan Saham* tidak signifikan mempengaruhi Pengungkapan *Corporate Social Responsibility*. *Return On Equity* secara signifikan mempengaruhi Nilai Perusahaan, dan *Loan to Deposit Ratio, Capital Adequacy Ratio, dan Kelembagaan Kepemilikan Saham* tidak signifikan mempengaruhi Nilai Perusahaan. Melalui Pengungkapan *Corporate Social Responsibility, Loan to Deposit Ratio* tidak langsung berpengaruh pada Nilai Perusahaan.

**Kata Kunci:** ROE, LDR, CAR, Kepemilikan Saham Institusional, Pengungkapan *Coporate Social Responsibility, Price Book Value.*

## **ABSTRACT**

**ANDI WIBOWO**, guided by Drs Sugiyanto, MM. *Analysis Effect of ROE, LDR, CAR, and Share Ownership on the Corporate Social Responsibility Disclosure and its impact on firm value.*

*The purpose of this research was to determine the effect of Return On Equity, Loan To Deposit Ratio, Capital Adequancy Ratio, and Share Ownership on Corporate Social Responsibility Disclosure. Determine the effect on Return On Equity, Loan To Deposit Ratio, Capital Adequancy Ratio, and Share Ownership on Firm Value. Determine the effect of Corporate Social Responsibility Disclosure on firm value. Determine the indirect effect Return On Equity, Loan to Deposit Ratio, Capital Adequancy Ratio, and Share Ownership on Firm Value through Corporate Social Responsibility Disclosure. Share ownership is proxied by Institutional Ownership with a stake above 5% and Firm Value is proxied by Price Book Value.*

*The population of this research are all banking companies listed on the Indonesia Stock Exchange in the year 2008-2012. Total sample is 21 of banking companies as determined by purposive sampling method. Data analysis was performed using multiple regression analysis and path analysis with IBM SPSS for Windows 21.00.*

*The results of this research indicate that Return On Equity significantly affect Corporate Social Responsibility Disclosure, and the Loan to Deposit Ratio, Capital Adequancy Ratio, and Institutional Share Ownership no significantly affect on Corporate Social Responsibility Disclosure. Return On Equity significantly affect Firm Value, and the Loan to Deposit Ratio, Capital Adequancy Ratio, and Institutional Share Ownership no significantly affect Firm Value. Through Corporate Social Responsibility Disclosure, Loan to Deposit Ratio indirect affect on the Firm Value.*

**Key word** : *Return On Equity, Loan to Deposit Ratio, Capital Adequancy Ratio, Institution Ownership, CoporatE Social Responsibility Corporate Social Responsibility Disclosure, Price Book Value.*