

Abstrack

Helni Theresia Sitanggang (2012 12 183), *the influence of disclosure of corporate social responsibility (CSR) toward profitability and firm value study on automotive companies listed in BEI 2010-2014 period (Guided by Dr. MF. ArroziAdikara, SE, Ak, M.Si, CA).*

The rules of CSR in Indonesia has been strengthen by law, which stated on “ UU No. 40 Tahun 2007 tentang Perseroan Terbatas yang mengatur kewajiban perusahaan untuk melakukan CSR.” Corporate Social Responsibility is shown us the value of firm or company. It will bringt numerous benefit in future.

The value of company is represented by using Price Book Value (PBV) which is the stock price divided book value at each stock. The disclosure of CSR is measured by CSR Index of company j (CSRDI_j) from total amount j company’s disclosure divided disclouse of CSR. Profitability is measude by Return On Equity (ROE), net income divided total amount of equity.

This analysis is using regression analysis method and regression linear analysis method. The result based on simultaneous test (F test) shown that the variavble of CSR disclouse and profitability has influences toward company’s value. T test shown us that profitability and CSR has influences towards company’s value

Keyword : the disclosure of CSR, Profitability and Company’s Value