

**THE INFLUENCE OF CORPORATE SOCIAL RESPONSIBILITY
DISCLOSURE (CSR), FIRM SIZE AND DIVIDEND POLICY
ON FIRM VALUE
(SURVEY OF FIRMS LQ 45 IN YEARS 2013-2018)**

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ABSTRACT

This assessment aims to knowing Corporate Social Responsibility Disclosure (CSR), Firm Size, Dividend Policy and Firm Value LQ 45 company in 2013-2018 and examine the influence of Corporate Social Responsibility Disclosure (CSR), Firm Size and Dividend Policy in a manner partially as well as simultaneously on Firm Value LQ 45 company in 2013-2018. The sampling technique in this study uses purposive sampling. The data analysis technique in this study is panel data regression. The result of data analysis show that Corporate Social Responsibility Disclosure (CSR) and Dividend Policy has a fluctuating value, meanwhile Firm Size and Firm Value has good value on LQ 45 company in 2013-2018. Then the result also show that Corporate Social Responsibility Disclosure (CSR) and Firm Size has positive impact but not significant to the firm value, as well Dividend Policy has significant positive impact to the firm value. Meanwhile, simultaneously Corporate Social Responsibility Disclosure (CSR), Firm Size and Dividend Policy significantly influence firm value. This show that Corporate Social Responsibility Disclosure (CSR), Firm Size and Dividend Policy can increase firm value, as indicated by the increase in the price value for price book value (PBV).

Keyword : Corporate Social Responsibility Disclosure (CSR), Firm Size, Dividend Policy, Firm Value

**PENGARUH CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE
(CSR), FIRM SIZE DAN KEBIJAKAN DIVIDEN
TERHADAP NILAI PERUSAHAAN
(Survei pada perusahaan LQ 45 tahun 2013-2018)**

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui *Corporate Social Responsibility Disclosure* (CSR), *Firm Size*, Kebijakan Dividen dan Nilai Perusahaan pada perusahaan LQ 45 tahun 2013-2018 serta meneliti pengaruh *Corporate Social Responsibility Disclosure* (CSR), *Firm Size* dan Kebijakan Dividen secara parsial maupun simultan terhadap Nilai Perusahaan pada perusahaan LQ 45 tahun 2013-2018. Teknik sampling dalam studi ini menggunakan *purposive sampling*. Teknik analisis data yang digunakan dalam penelitian ini adalah regresi data panel. Hasil analisis data menunjukkan bahwa *Corporate Social Responsibility Disclosure* (CSR) dan Kebijakan Dividen mempunyai nilai yang fluktuatif, sedangkan *Firm Size* dan Nilai Perusahaan memiliki nilai yang baik pada perusahaan LQ 45 tahun 2013-2018. Kemudian hasil juga menunjukkan *Corporate Social Responsibility Disclosure* (CSR) dan *Firm Size* berpengaruh positif tidak signifikan terhadap Nilai Perusahaan, sedangkan Kebijakan Dividen berpengaruh positif signifikan terhadap Nilai Perusahaan. Sedangkan, secara simultan *Corporate Social Responsibility Disclosure* (CSR), *Firm Size* dan Kebijakan Dividen berpengaruh signifikan terhadap Nilai Perusahaan. Hal ini menunjukkan bahwa *Corporate Social Responsibility Disclosure* (CSR), *Firm Size* dan Kebijakan Dividen terhadap Nilai Perusahaan dapat meningkatkan nilai perusahaan, seperti yang ditunjukkan oleh peningkatan nilai harga untuk *Price Book Value* (PBV).

Kata Kunci: *Corporate Social Responsibility Disclosure* (CSR), *Firm Size*, Kebijakan Dividen, Nilai Perusahaan