

**Analisa Pengaruh Pengungkapan Corporate Social Responsibility
dan Good Corporate Governance Terhadap Nilai Perusahaan Real
Estate dan Property yang Terdaftar di Bursa Efek Indonesia Periode
2012-2015**

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ABSTRAK

Tujuan dari penelitian ini adalah untuk menganalisis pengaruh pengungkapan CSR (Corporate Social Responsibility) dan GCG (Good Corporate Governance) terhadap nilai perusahaan real estate dan property yang terdaftar di Bursa Efek Indonesia periode 2012-2015, dengan ukuran perusahaan, profitabilitas (ROA), leverage (DAR) sebagai variabel control. Sampel yang digunakan dalam penelitian ini adalah 16 perusahaan real estate dan property yang memenuhi kriteria dan dikumpulkan dengan metode purposive sampling. Data penelitian ini telah memenuhi uji asumsi klasik dan uji kesesuaian model yang diolah menggunakan teknik regresi linier berganda. Hasil analisis menunjukkan bahwa kepemilikan manajerial berpengaruh negatif signifikan terhadap nilai perusahaan real estate dan property. Pengungkapan CSR, kepemilikan institusional, dan proporsi dewan komisaris independen tidak berpengaruh terhadap nilai perusahaan real estate dan property. Semua variabel secara simultan berpengaruh terhadap nilai perusahaan real estate dan property.

Kata Kunci : Pengungkapan CSR, GCG (Kepemilikan Institusional, Kepemilikan Manajerial, dan Proporsi Dewan Komisaris Independen)

**Analysis of The Influence of Corporate Social Responsibility
Disclosure and Good Corporate Governance on Firm Value of Real
Estate and Property Listed in Indonesia Stock Exchange During the
Periode 2012-2015**

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ABSTRACT

The purpose of this research is to analyse the influence of corporate social responsibility disclosure and good corporate governance on firm value of real estate and property that listed in Indonesia Stock Exchange over the periode 2012-2015, with firm size, profitability (ROA), and leverage (DAR) as control variable. The samples in this research as many as 16 real estate and property companies that fulfilling criterion and collected with purposive sampling method. This reasearch data fulfilling classic assumption test and compatibility assumption test used by liniear regression method. The analysis result showed that managerial ownership has negatively significant to real estate and property firm value. Corporate social responsibility disclosure, institutional ownership, and independence commissioners proportion have no significant influence to real estate and property firm value. All of the variables that simultaneously influence to real estate and property firm value.

Keyword : Corporate Social Responsibility Disclosure, Good Corporate Governance (institutional ownership, managerial ownership, independence commissioners proportion).