

**PENGARUH PRICE EARNING RATIO (PER) DAN PRICE BOOK VALUE (PBV)
TERHADAP PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY
(STUDI EMPIRIS PADA PERUSAHAAN PERTAMBANGAN YANG TERDAFTAR
DI BEI TAHUN 2009-2012)**

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Abstrak

Penelitian ini bertujuan untuk menganalisa pengaruh *Price Earning Ratio (PER)* dan *Price Book Value (PBV)* terhadap Pengungkapan *Corporate Social Responsibility* pada perusahaan Pertambangan yang terdaftar di Bursa Efek Indonesia. Data yang digunakan dalam penelitian sebanyak 10 perusahaan dalam kurun waktu 2009 – 2012, dan dihubungkan dengan 3 variabel yaitu 2 variabel independen *Price Earning Ratio* dan *Price Book Value*, dan 1 variabel dependen yaitu Pengungkapan *Corporate Social Responsibility*. Metode analisis data yang digunakan adalah uji normalitas, uji multikolonieritas, uji heteroskedastisitas, uji autokorelasi, koefisien determinasi, uji F dan uji t.

Hasil penelitian menunjukkan untuk hasil uji F : *Price Earning Ratio* dan *Price Book Value* secara simultan berpengaruh terhadap *Corporate Social Responsibility*. Untuk hasil uji t, hanya *Price Earning Ratio* secara parsial berpengaruh terhadap *Corporate Social Responsibility*..

Kata kunci : *Price Earning Ratio (PER)*, *Price Book Value (PBV)* dan *Corporate Social Responsibility Disclosure (CSR)*

***EFFECT OF PRICE EARNING RATIO AND PRICE BOOK VALUE DUE TO
CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE
(Empirical Studies: On Mining Companies Listed on the Stock Exchange 2009-2012)***

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abstract

This study is to analyze the influence of Price Earning Ratio and Price Book Value against Corporate Social Responsibility on mining company listed on the Indonesia Stock Exchange. The data used in this study as many as 10 companies in the period 2009-2012, and connected by 3 variables namely 2 independent variables is Price Earning Ratio and Price Book Value and 1 dependent variable for which is the Disclosure of Corporate Social Responsibility. Data analysis methods used are tests of normality, multikolonieritas test, test heteroscedasticity, autocorrelation test, the coefficient of determination, test F and test t.

The results showed for the F test results: Price Earning Ratio and Price Book Value simultaneous impact of Corporate Social Responsibility. To test the results of t, only Price Earning Ratio partial effect on Corporate Social Responsibility.

Keywords: Price Earning Ratio (PER), Price Book Value (PBV) and Corporate Social Responsibility Disclosure (CSR)