

**PENGARUH VALUE BASED MANAGEMENT DAN PENGUNGKAPAN
CORPORATE SOCIAL RESPONSIBILITY TERHADAP NILAI PERUSAHAAN
(STUDY EMPIRIS PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI
BEI)**

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ABSTRAK

Tujuan dari penelitian ini adalah untuk mengkaji pengaruh Value-Based Management dan Pengungkapan Corporate Social Responsibility terhadap Nilai Perusahaan (study empiris pada perusahaan manufaktur yang terdaftar di BEI). Teknik analisis data yang digunakan dalam penelitian ini adalah teknik analisis regresi berganda.

Penelitian ini menggunakan metode kausal. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di BEI. Teknik pengambilan sampel dalam penelitian ini adalah teknik purposive sampling. Data yang diperoleh sebanyak 31 perusahaan (62 sampel) di industri manufaktur dengan kurun waktu 2010-2011 dan dihubungkan dengan 3 variabel penelitian, yaitu : 2 variabel independen: value-based management, pengungkapan corporate social responsibility, dan 1 variabel dependen: nilai perusahaan.

Hasil penelitian menunjukkan bahwa: (1) value-based management berpengaruh terhadap nilai perusahaan, (2) pengungkapan corporate social responsibility tidak berpengaruh terhadap nilai perusahaan, (3) untuk hasil uji F, value-based management dan pengungkapan corporate social responsibility secara bersama-sama berpengaruh terhadap nilai perusahaan.

Kata kunci: value-based management, pengungkapan corporate social responsibility, dan nilai perusahaan

EFFECT OF VALUE BASED MANAGEMENT AND CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE OF CORPORATE VALUES (EMPIRICAL STUDY ON MANUFACTURING COMPANY LISTED IN BEI)

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ABSTRACT

The purpose of this study was to examine the influence of Value-Based Management and Corporate Social Responsibility Disclosure on Corporate Value (empirical study on companies listed on the Stock Exchange). Data analysis techniques used in this study is multiple regression analysis techniques.

This study uses causal. The population in this study is a manufacturing company listed on the Stock Exchange. Sampling technique in this study was purposive sampling technique. Data obtained by 31 companies (62 samples) in the manufacturing industry with the period 2010-2011, and connecting it with 3 variables, namely: 2 independent variables: value-based management, disclosure of corporate social responsibility, and one dependent variable: the value of the company.

The results showed that: (1) value-based management affect firm value, (2) the disclosure of corporate social responsibility not affect firm value, (3) for the F test results, value-based management and disclosure of corporate social responsibility together effect on firm value.

Keywords: value-based management, disclosure of corporate social responsibility, and the value of the company