PENGARUH PRICE EARNING RATIO (PER) DAN PRICE BOOK VALUE (PBV) TERHADAP PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY PADA PERUSAHAAN LQ 45 YANG TERDAFTAR DI BURSA EFEK INDONESIA

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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 LQ 45 yang terdaftar di Bursa Efek Indonesia. Data yang digunakan dalam penelitian sebanyak 10 perusahaan dalam kurun waktu 2008 – 2010, dan dihubungkan dengan 3 variabel yaitu : 3 variabel independen : *Price Earning Ratio* dan *Price Book Value* dan 1 variabel dependen : Pengungkapanj *Corporate Social Responsiobility*. 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 signifikan terhadap profitabilitas. Untuk hasil uji T, *Price Earning Ratio* dan *Price Book Value* secara parsial berpengaruh signifikan terhadap Pengungkapan *Corporate Social Responsibility*..

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

EFFECT OF CASH TURNOVER, RECEIVABLE TURN OVER AND INVENTORY TURNOVER DUE TO PROFITABILITY

(Empirical Studies: On Mining Companies Listed on the Stock Exchange)

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abstract

This study aims to analyze the effect of Cash Turnover, Turnover Receivable, and Inventory Turnover for Profitability (empirical study on the mining company listed on the Stock Exchange). Data used in this study as many as 10 companies in the period 2008 to 2010, and is associated with four variables: three independent variables: Cash Turnover, Turnover and Inventory Turnover Receivable and one dependent variable: profitability. 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: Cash Turnover, Inventory Turnover Receivable Turnover and simultaneously no significant effect on profitability. To test the results of T, Cash Turnover and Inventory Turnover partially no significant effect on profitability, whereas the partial Receivable Turnover significant effect on profitability.

Keywords: Cash Turnover (CTO), Receivable Turnover (RTO), Inventory Turnover (ITO) and profitability (ROA)