

## ABSTRAK

Penelitian ini untuk mengetahui pengaruh pengungkapan CSR, Komisaris Independen, ROA, dan Struktur Modal terhadap nilai perusahaan. Data yang digunakan dalam Penelitian ini adalah data sekunder perusahaan *Real Estate* yang terdaftar di Bursa Efek Indonesia pada periode 2014-2018. Teknik pengambilan sampel ditentukan berdasarkan Metode *Purposive sampling*.

Sampel 39 perusahaan dengan lima periode sehingga total sampel penelitian sebanyak 195 data. metode analisis yang digunakan adalah analisis regresi berganda dengan diolah menggunakan software *Statistical Package for Social Science* (SPSS) versi 20.

Hasil penelitian ini menunjukkan bahwa pengungkapan CSR berpengaruh positif terhadap nilai perusahaan, komisaris independen berpengaruh negatif terhadap nilai perusahaan, sedangkan ROA dan Struktur Modal tidak berpengaruh terhadap nilai perusahaan..

Kata kunci : *Corporate Social Responsibility*, Komisaris Independen, *Return on Assets*, dan Struktur Modal.



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## **ABSTRACT**

*This research is to find out the effect of corporate social responsibility, independent commissioner, capital structure, and return on asset on the implementation of value of the firm. The data used in this study are secondary data from property and real estate sectors which were listed on the Indonesia Stock Exchange in the 2014-2018 period.*

*The sampling technique was determined based on the Purposive Sampling Method. the number of samples of 39 companies is multiplied by four year periods so that the total sample of research is 195 data. The analytical method used is multiple regression analysis processed using Statistical Package for Social Science (SPSS) version 20.*

*The results of this study indicate that return on assets and capital structure does not affect the implementation of value of the firm, corporate social responsibility and independent commissioner affect the implementation of value of the firm.*

*Keywords: corporate social responsibility, independen commissioner, capitel structure, return on asset, and value of the firm.*

