ABSTRACT

This study aims to empirically examine the effect of Corporate Social Responsibility Disclosure (CSRD), Asset Growth, Institutional Ownership, and Leverage on the Firm Value. This study uses secondary data from the Indonesia Stock Exchange (BEI) to obtain data in the form of a list of non-financial companies and the financial statements of non-financial companies listed on the Stock Exchange for the period 2012-2015. This study using purposive sampling method and using a multiple linear regression analysis.

The results of this study indicate that leverage positive and significant effect on firm value. While the disclosure of corporate social responsibility (CSRD), asset growth, and institutional ownership is not has significant effect on firm value.

Keywords: Corporate Social Responsibility Disclosure (CSRD), Asset Growth, Institutional Ownership, Leverage, and Firm Value.