

ABSTRACT

This research aimed to analyze the influence of Corporate Social Responsibility disclosure, profitability, company size, and leverage to the company values on go public plantation companies in Indonesia and Singapore. This research uses a variable Corporate Social Responsibility disclosure based Global Reporting Index Version 4 (GRI G4) instrument, profitability measured by Return on Equity (ROE), the company size measured by Ln_total asset and leverage measured by Debt Ratio (DR).

This research uses secondary data derived from annual reports of plantation companies listed on the website of Bank Indonesia, the Indonesia Stock Exchange (BEI) and the Singapore Stock Exchange (SGX) in the year 2013 to 2015. This research using purposive sampling method and obtained 11 plantation companies Indonesia and 7 plantation companies in Singapore. Methods using multiple regression analysis using SPSS 17.0.

Results showed partial t test, showed that the variable of CSR disclosure has positive influence on the company values in Indonesia, CSR disclosure has no influence on the company values in Singapore, profitability has positive influence on the company values in Indonesia, profitability has negative influence on the company values in Singapore, company size does not influence on the company values in Indonesia, company size has negative influence on the company values in Singapore, leverage does not influence on the company values in Indonesia, leverage has positive influence on the company values in Singapore, there are no differences in the disclosure of CSR in Indonesia and Singapore, and there are differences in the influence of Corporate Social Responsibility disclosure, profitability, company size, and leverage to the company values on go public plantation companies in Indonesia and Singapore.

Key Word : Corporate Social Responsibility Disclosure, Profitability, SIZE, Leverage, Company Values, Plantation Companies, Indonesia and Singapore.