ABSTRACT

THE EFFECT OF FINANCIAL PERFORMANCE AND CORPORATE SOCIAL RESPONSIBILITY (CSR) DISCLOSURE THROUGH COMPANY VALUE

By

CICILIA MESTARIA SITUMORANG

The company value is very important because high company value is followed by high stakeholder welfare. The higher stock value will make the higher company value, stakeholders ask the professionals to manage the company to get high company value. The purpose of this research is to know the effect of Earning Per Share (EPS), Return On Asset (ROA), Net Profit Margin (NPM), and Corporate Social Responsibility (CSR) through company value.

The population in this research is all the manufacturing company listed in Indonesian Stock Exchange 2009 – 2011 periods. Samples are chosen by purposive sampling method. According to the criteria, there are 18 manufacturing companies which can be used for this research. The data in this research is from Indonesian Stock Exchange (www.idx.co.id). The hypothesis is tested by multiply linier regression with SPSS 16 (Statistical Product and Service Solutions).

The result of this paper proves that ROA and CSR have positive significant effect with company value, on the other hand NPM and EPS do not have significant effect with company value.

Key Word: Earning Per Share (EPS), Return On Asset (ROA), Net Profit Margin (NPM), and Corporate Social Responsibility (CSR), Company Value.