

ABSTRACT

The aims of this research are to know : (1) The influence positive of corporate social responsibility expenditure to firm value, (2) The influence positive of corporate social responsibility disclosure to firm value, and (3) The influence positive of corporate governance to firm value.

The research sample is on firm that include on company that listed corporate in Corporate Governance Perception Index (CGPI) periode 2010-2014 by using method of purposive samping. There are 75 company samplein 2010-2014 which cterion as the research sample. The analysis method of this research is multiple linear regression analysis.

The result of research show that the effect of corporate social responsibility disclosure on firm value was positive significant. But, corporate social responsibility expenditure and corporate governance on firm value was not positive significant.

Keyword: Firm Value, Corporate Social Responsibility Expenditure, Corporate Social Responsibily Disclosure, and Corporate Governance