

ABSTRAK

HUBUNGAN *LEVERAGE*, *CORPORATE SOCIAL RESPONSIBILITY*, DAN NILAI PERUSAHAAN

(Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek
Indonesia Periode 2013-2015)

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Penelitian ini bertujuan untuk mengetahui apakah terdapat hubungan antara (1) *leverage* dengan nilai perusahaan, (2) *leverage* dengan pengungkapan *corporate social responsibility*, dan (3) pengungkapan *Corporate Social Responsibility* (CSR) dengan nilai perusahaan.

Jenis penelitian ini adalah empiris. Data diperoleh dari Bursa Efek Indonesia jumlah populasi sasaran penelitian sebanyak 186 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2013-2015. Teknik analisis yang digunakan adalah *crosstab* dengan melihat nilai korelasi dari gamma.

Hasil penelitian menunjukkan bahwa *leverage* berhubungan positif dengan nilai perusahaan. *Leverage* berhubungan negatif dan lemah dengan pengungkapan CSR. Pengungkapan CSR berhubungan positif dengan nilai perusahaan.

Kata kunci : *Leverage*, pengungkapan *Corporate Social Responsibility* (CSR), Nilai Perusahaan

ABSTRACT

**THE RELATIONSHIP OF LEVERAGE, CORPORATE SOCIAL
RESPONSIBILITY WITH FIRM VALUE**

**(Empirical Study of Manufacturing Companies in Indonesia Stock Exchange
for the year 2013-2015)**

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The purpose of this study is to find out whether there is relationship between (1) leverage with firm value, (2) leverage with corporate social responsibility, (3) and corporate social responsibility with firm value.

The type of this research is empirical study. Data was obtained from the Indonesian Stock Exchange and the targeted population were 186 manufacture companies listed at Indonesia Stock Exchange in the year 2013-2015. The analysis technique used was crosstab with gamma correlation.

The result showed that the leverage has positive relationship with firm value. Leverage has weak negative relationship with corporate social responsibility. Corporate social responsibility has positive relationship with firm value.

Keywords : Leverage, Corporate Social Responsibility (CSR) disclosure, Firm Value