ABSTRACT

The purpose of established a business is to maximizing firm value. The high firm value considered be able to prosper shareholders associated with stock prices. Stock prices are strongly influenced by investment opportunities that can give a positive signal about the companies growth in the future. Many factors can affect Firm Value. Some of these include Corporate Social Responsibility disclosure and Environmental Performance.

This study aims to determine the effect of corporate social responsibility disclosure and environmental performance on firm value either partially or simultaneously. Firm value is measured using Tobin's q ratio. The population and sample determined in this study are mining companies listed on the Indonesia Stock Exchange in 2012-2017.

The sampling technique used in this study is non probability sampling with a purposive sampling approach. Data processing used Corporate Social Responsibility disclosure, Environmental Performance and Firm Value uses the Classical Assumption Test, Correlation Analysis, Multiple Linear Regression Analysis, and Coefficient of Determination. While testing the hypothesis used is a statistical method of partial test (T test) and simultaneous test (F test) using SPSS 20 and 22 for Windows.

The results show that the Corporate Social Responsibility Disclosure partially can affects the firm value, while Environmental Performance can not affect the firm value. Simultaneously, Corporate Social Responsibility Disclosure and Environmental Performance can affect Firm Value.

Keywords: Corporate Social Responsibility Disclosure, Environmental Performance, and Firm Value.