

ABSTRACT

A number of variables, including investment decision, financing decision, dividend policy and corporate social responsibility disclosure, can affect rising and declining firm values. The purpose of this study was to determine the effect of corporate social responsibility disclosure, investment decision, financing decision and dividend policy on firms value in consumer non-cyclical companies listed on the Indonesia Stock Exchange for the period 2017-2021. This study uses a quantitative research method with a sample of 20 Consumer Non-Cyclical companies listed on the Indonesia Stock Exchange in the period 2017-2021. The sampling technique used is purposive sampling. The type of data used is secondary data with data analysis using panel data regression models with Eviews 12 and Microsoft Office 2016 tools. The result of this study indicate that simultaneously, Corporate Social Responsibility Disclosure, Investment Decision, Financing Decision and Dividend Policy have an effect on Firms Value with the coefficient of determination (R^2) of 79,64%. Partially, Corporate Social Responsibility Disclosure variables and Financing Decision variables have a negative and significant effect on Firms Value. Investment Decision variables have a positif and significant effect on Firms Value. Meanwhile, Dividend Policy do not affect on Firms Value.

Keywords : Corporate Social Responsibility Disclosure, Investment Decision, Financing Decision, Dividend Policy, Firms Value