

**“PENGARUH CORPORATE SOCIAL RESPONSIBILITY, GCG, dan  
UKURAN PERUSAHAAN TERHADAP PENGUNGKAPAN  
SUSTAINABILITY REPORTING dan NILAI PERUSAHAAN dengan  
METODE TOBINS’ Q sebagai VARIABEL MODERATING”**  
(Studi Kasus pada perusahaan yang terdaftar dan bertahan dalam Corporate  
Governance Perception Index (CGPI) selama periode 2009-2013)

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**INTISARI**

Penelitian ini bertujuan untuk menganalisis pengaruh *Corporate Social Responsibility* (CSR), *Good Corporate Governance* (GCG) dan Ukuran Perusahaan terhadap pengungkapan *Sustainability Report* dan Nilai Perusahaan dengan metode Tobins’q. Nilai perusahaan yang tinggi menjadi keinginan para pemilik perusahaan, karena dengan nilai yang tinggi menunjukkan kemakmuran pemegang saham yang tinggi pula diukur dengan metode Tobins’q sebagai variabel moderating. *Sustainability Report* (SR) adalah variabel dependen dalam penelitian ini. Variabel independen yang diteliti termasuk biaya CSR yang dikeluarkan perusahaan pada setiap tahunnya, hasil peringkat GCG perusahaan menurut *Corporate Governance Perception Index* (CGPI), dan total aset perusahaan yang menjadi acuan untuk ukuran perusahaan.

Sampel penelitian ini adalah 9 perusahaan yang bertahan di *Corporate Governance Perception Indeks* (CGPI) periode 2009-2013. Teknik pengumpulan sampel adalah *purposive sampling*. Analisis regresi berganda digunakan untuk menguji hipotesis.

Hasil penelitian ini Terdapat pengaruh dan signifikan antara variable *Corporate Social Responsibility* (CSR), *Good Corporate Governance* (GCG) dan Ukuran Perusahaan (Size) dengan Pengungkapan *Sustainability Reporting* (SR). Koefisien korelasi berganda atau simultan antara *Corporate Social Responsibility* (CSR), *Good Corporate Governance* (GCG) dan Ukuran Perusahaan (Size) dengan Pengungkapan *Sustainability Reporting* (SR) sebesar  $r = 0,608$ , ini berarti terdapat hubungan yang kuat. Variabel SR dapat dijelaskan oleh *Corporate Social Responsibility* (CSR), *Good Corporate Governance* (GCG) dan Ukuran Perusahaan (Size) sebesar 30.7% sedangkan sisanya 69,3% dijelaskan oleh faktor-faktor lain yang tidak diteliti.

Kata kunci: Corporate Social Responsibility, Good Corporate Governance, Nilai Perusahaan, Sustainability Report, Ukuran Perusahaan.

**" THE EFFECT OF CORPORATE SOCIAL RESPONSIBILITY , GCG ,  
and SIZE TO DISCLOSURE OF SUSTAINABILITY REPORTING  
COMPANY and the COMPANY VALUE METHOD TOBINS ' Q as  
MODERATING VARIABLE "**

(Case Study on listed companies and survive in the Corporate Governance  
Perception Index ( CGPI ) during the 2009-2013 period)

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**ABSTRACT**

This study aimed to analyze the influence of Corporate Social Responsibility (CSR), Good Corporate Governance (GCG) and the size of the Company's disclosure Sustainability Report and Corporate Values with Tobins'q method. High value of the company that became the desire of the owners of the company, due to the high value indicates a high prosperity shareholders also diukura with Tobins'q method as moderating variable. Sustainability Report (SR) is the dependent variable in this study. The independent variables were examined including CSR costs incurred by the company in each year, GCG rank companies according to the results of the Corporate Governance Perception Index (CGPI), and the total assets of the company is the reference to the size of the company.

The sample was 9 companies that survive in the Corporate Governance Perception Index (CGPI) 2009-2013. Sample collection technique is purposive sampling. Multiple regression analysis was used to test the hypothesis.

Results of this study are significant influence between the variables and Corporate Social Responsibility (CSR), Good Corporate Governance (GCG) and Company Size (Size) with Disclosure Sustainability Reporting (SR). Or simultaneous multiple correlation coefficient between Corporate Social Responsibility (CSR), Good Corporate Governance (GCG) and Company Size (Size) with Disclosure Sustainability Reporting (SR) of  $r = 0.608$ , this means that there is a strong relationship. SR variable can be explained by the Corporate Social Responsibility (CSR), Good Corporate Governance (GCG) and Company Size (Size) amounted to 30.7% while the remaining 69.3% is explained by other factors not examined.

**Keywords:** Company Size, Corporate Social Responsibility, Good Corporate Governance, Sustainability Report, Value Company.