

ABSTRACT

Corporate Social Responsibility (CSR) is directly related to the sustainability of the company. Based on the concept of CSR, companies in carrying out their business activities are not only based on profits but also based on social and environmental responsibility for the present and the future. This study aims to analyze the effect of CSR disclosure on firm value with size as a control variable. The population in this study is sub sector banking companies listed in Index SRI KEHATI Indonesia Stock Exchange period 2014-2018, amounting to five companies. Determination of the sample using purposive sampling method with the number of samples observed as many as five companies. Data analysis in this study uses panel data regression analysis with CSR disclosure as an independent variable, firm value as the dependent variable and firm size as the control variable. The results of this study prove that CSR Disclosure does not significantly influence the value of the company with company size as a control variable.

Keywords: CSR, CSR Disclosure, Company Value, Company Size.