

ABSTRACT

This study aimed to determine the effect of social responsibility disclosure and corporate characteristics on firm value. Company's value in this study with values diproksi Price Book Value (PBV). The factors used firm characteristics such as management ownership, company type and leverage ratios.

The population of this study is a manufacturing company listed on the Stock Exchange in 2008-2009. The total study sample as many as 90 companies are determined through purposive sampling. While the methods of data analysis using multiple regression analysis.

The results of this study indicate that social responsibility disclosure and corporate types do not affect firm value, while management ownership and leverage ratios are significantly negative effect on firm value.

Key words: social responsibility disclosure, management ownership, company type, leverage and firm value.