ABSTRACT

This research aims to examine the influence of disclosure of corporate social responsibilty, good corporate governance and intellectual property on the firm value of non financial companies listed on Indonesia Stock Exchange at year 2012.

This type of research is a causal research using purposive sampling technique with 392 companies as population and 63 companies as samples. The criteria used in sample selection process were that non-financial companies were listed in Jakarta Stock Exchange at year 2012 and explain their PROPER (Program Penilaian Peringkat Kinerja Perusahaan) on their annual reports or sustainability reports that were analyzed with analysis model multiple liniear regression. The data used from financial statements and sustainable report. Hypothesis testing using t test and F test.

The result obatained simultaneously and that partial disclosure of corporate social responsibilty, good corporate governance and intellectual property influence company's value. While partially corporate social responsibilty and good corporate governance with control variables are number of independent commissioners board significant influence firm value with the proxy Tobin's Q. But, Intellectual property did not have significant influence on firm value.

Keywords: corporate social responsibilty, good corporate governance, intellectual property, firm value.