

**PENGARUH *ENVIRONMENTAL, SOCIAL, CORPORATE GOVERNANCE*
DISCLOSURE TERHADAP NILAI PERUSAHAAN**

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ABSTRAK

Tujuan dari penelitian ini adalah untuk menguji secara empiris pengaruh *environmental disclosure, social disclosure, corporate governance disclosure* terhadap nilai perusahaan. Penelitian ini dilakukan pada perusahaan Indeks LQ45 yang konsisten terdaftar di BEI pada tahun 2013-2017. Dalam penelitian ini menggunakan metode sensus yaitu semua populasi dijadikan sampel sehingga di peroleh sampel sebanyak 23 perusahaan dan jumlah pengamatan sebanyak 115 observasi. Hasil penelitian ini menunjukkan bahwa *environmental disclosure* berpengaruh negatif signifikan terhadap nilai perusahaan, sedangkan *social disclosure* dan *corporate governance disclosure* tidak berpengaruh signifikan terhadap nilai perusahaan .

Kata Kunci : Nilai Perusahaan, *Environmental Disclosure, Social Disclosure, Corporate Governance Disclosure*

***THE EFFECT OF ENVIRONMENTAL, SOCIAL, CORPORATE
GOVERNANCE DISCLOSURE ON FIRM VALUE***

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ABSTRACT

The purpose of this research is to examine empirically the effect of environmental disclosure, social disclosure, corporate governance disclosure on firm value. This research was conducted on the Index company LQ45 which was consistently listed on the IDX in 2013-2017. This research uses the census method that is all population become the sample so that a sample of 23 companies was obtained and the number of observations were 115 observations. The results of this research indicate that environmental disclosure has a significant negative effect on the firm value, whereas social disclosure and corporate governance disclosure have no significant effect on firm value.

***Keywords :Firm Value,Environmental Disclosure, Social Disclosure, Corporate
Governance Disclosure***