ABSTRACT

Company value is a depiction of good or bad management in managing their wealth. It is important to pay attention to the value of the company because it is needed so that the company can develop more. Company value is not only about maximizing profits, but also about how the company pays attention to the surrounding environment, starting from the social, nature, and economic environment. The company's value in this study was proxied using Tobin's Q.

This study aims to determine the effect of the Disclosure of Sustainability Reports and Profitability to Company Value in companies that are consistently listed in the SRI-KEHATI Index for the 2015-2018 period. Sustainability Report disclosure are based on GRI standards, and profitability is proxied using ROA.

The type of data used in this study is secondary data in the form of Annual Reports and Sustainability Reports. This research uses purposive sampling technique so that 10 company samples are obtained. The data analysis technique used panel data regression which was processed using EViews 10 software.

The results of this study indicate that the Disclosure of Sustainability Reports and Profitability simultaneously affect the company value. Partial Disclosure of Continuous Reports negatively affects Company Value. Profitability partially has no effect on Company Value.

Keywords : Profitability, ROA, Sustainability Reports. Company Value.