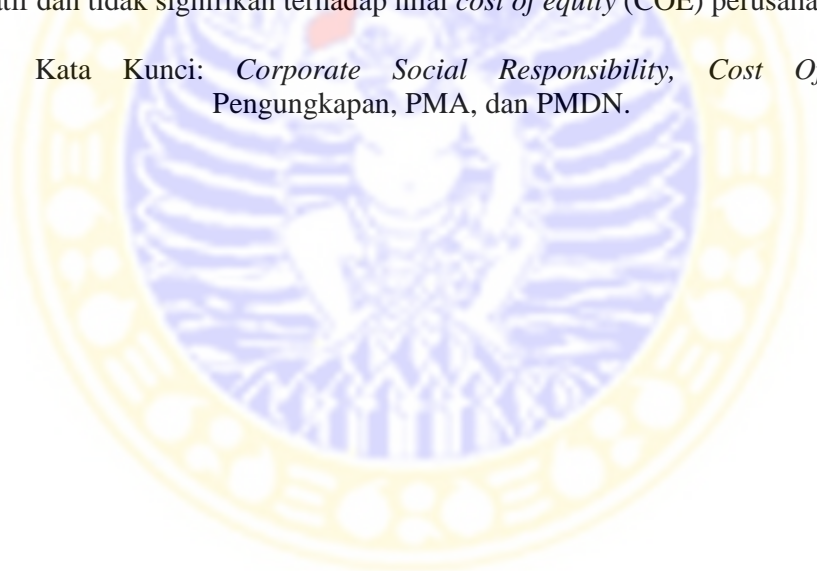


## ABSTRAK

Penelitian ini bertujuan untuk mendapatkan bukti empiris mengenai: (1) Perbedaan luas pengungkapan *corporate social responsibility* (CSR) pada perusahaan PMA dan perusahaan PMDN (2) Pengaruh luas pengungkapan *corporate social responsibility* (CSR) terhadap nilai *cost of equity* (COE) (3) Perbedaan pengaruh luas pengungkapan *corporate social responsibility* (CSR) pada perusahaan PMA dan perusahaan PMDN terhadap nilai *cost of equity* (COE) perusahaan. Sampel yang diambil adalah 106 perusahaan, yang terdiri dari 46 perusahaan PMA dan 60 perusahaan PMDN yang terdaftar di BEI tahun 2013. Teknik analisis data yang digunakan adalah analisis statistik deskriptif, analisis uji t sampel independen, dan analisis regresi linier sederhana, sehingga menghasilkan kesimpulan: (1) Terdapat perbedaan luas pengungkapan *corporate social responsibility* (CSR) antara perusahaan PMA dan perusahaan PMDN (2) Luas pengungkapan *corporate social responsibility* (CSR) berpengaruh negatif dan signifikan terhadap nilai *cost of equity* (COE) (3) Luas pengungkapan *corporate social responsibility* (CSR) pada perusahaan PMA dan PMDN berpengaruh negatif dan tidak signifikan terhadap nilai *cost of equity* (COE) perusahaan.

Kata Kunci: *Corporate Social Responsibility*, *Cost Of Equity*, Pengungkapan, PMA, dan PMDN.



## **ABSTRACT**

*The purpose of this research to determine empirical evidence regarding: (1) The difference extensive disclosures of corporate social responsibility (CSR) in the PMA and domestic companies (2) Effect of broad disclosure of corporate social responsibility (CSR) to the value of the cost of equity (COE) (3) The difference in the effect of broad disclosure of corporate social responsibility (CSR) in the PMA and domestic companies to the value of the cost of equity (COE) company. Samples taken are 106 companies, which consists of 46 companies PMA and 60 domestic companies listed on the Stock Exchange in 2013. The data analysis technique used is descriptive statistical analysis, independent samples t test analysis, and simple linear regression analysis, finally resulting conclusions: (1) There are extensive differences in the disclosure of corporate social responsibility (CSR) between PMA and domestic companies (2) Extensive disclosure of corporate social responsibility (CSR) and a significant negative effect on the value of the cost of equity (COE) (3) Broad disclosure of corporate social responsibility (CSR) in the PMA and domestic companies are negative effect and no significant on the value of the cost of equity (COE) company.*

*Keywords: Corporate Social Responsibility, Cost Of Equity, Disclosure, PMA, and Domestic Company.*