

ABSTRACT

This study aims to analyze the influence of CSR Disclosure on firm value with the size of the company and profitability as a moderating variable. The population in this study is a non-financial company listed in Indonesia Stock Exchange during the period of 2015. The sample used in this research consisted of 155 non-financial companies were selected by purposive sampling method. The analytical tool used is SPSS version 15. The analysis of this research is simple regression analysis and multiple regression analysis.

Based on data analysis that has been done shows that CSR Disclosure significant positive effect on firm value. Profitability as moderating variables may moderate the relationship with the company's CSR Disclosure. The size of the company as a moderating variable can not moderate relationship with the company's CSR Disclosure.

Keywords: *CSR Disclosure, Firm Value, The Size of The Company, Profitability*