

ABSTRACT

This study aims to analyze and provide empirical evidence of the influence of the effect of Corporate Social Responsibility Disclosure and Corporate Strategy on Corporate Values with Profitability As a Moderating Variable. This study uses secondary data financial statements of manufacturing companies listed on the Stock Exchange in 2017.

This study uses a stratified random sampling method, obtained from 19 sub-sectors of manufacturing companies listed on the Stock Exchange with each selected 5 companies represented by 2 companies. This analysis method uses multiple regression and moderation models using SPSS 20 and eviews. The results of this study indicate that the Corporate Social Responsibility Disclosure does not affect the value of the company. The diversification strategy also has no effect on the value of the company. The Corporate Social Responsibility Disclosure of company value is moderated with profitability, the results have no effect.

Keywords: Corporate Social Responsibility Disclosure (CSR), Diversification Strategy, Profitability, Firm Value.