

ABSTRACT

This study was aimed to empirically examine the effect of profitability on the Corporate Value Disclosure of Corporate Social Responsibility (CSR) and Good Corporate Governance (GCG) as a moderating variable. The sample used in this study were all non-financial companies and banks listed on the Indonesia Stock Exchange since the period of 2009-2014 and selected by purposive sampling method. The data used in this study from secondary data collected by the method of documentation. The data analysis on this study used classical assumption test such as normality test, autocorrelation test, multikolinieritas test heterokedastisitas test. The hypothesis was tested by MRA (Moderated Regression Analysis).

The results showed that the profitability (ROA) has positive effect on corporate value, profitability (ROE) negatively affect the value of the company. Corporate Social Responsibility (CSR) was not able to moderate the relationship profitability (ROA, ROE) to corporate value. Good Corporate Governance (GCG) was able to moderate the relationship profitability (ROA) to the value of companies with negative direction of influence or weaken the relationship. Good Corporate Governance (GCG) was able to moderate the relationship Profitability (ROE) to the value of the company with the direction of a positive relationship or strengthen relationships.

Keywords: Profitability, Corporate Social Responsibility, Good Corporate Governance, Corporate Values