

**The Influence of *Corporate Social Responsibility* to The Firm Value of
Return On Asset as Moderating Variable at Non Finance Company Listed
By Bursa Efek Indonesia**

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ABSTRACT

This Study is investigate the Influence of Corporate Social Responsibility to The Firm Value of Return On Asset as Variabel Moderating at Non Finance Company Listed By Bursa Efek Indonesia. The aims of this research are to know : (1) The influence of CSR to firm value, and (2) The influence of Return On Asset as the moderating variabel in relation between CSR and Firm Value

This research sample is CSR disclosure on non finance company in 2009 and 2010 by using method of purposive sampling. There are 36 companies in 2009 and 2010 which fulfilling criterion as this research used simple regression analysis for hipotesis 1, and multiple regression analysis whit the Moderated Regression Analysis (MRA) for hypothesis 2.

The result of research show that the effect of CSR on Firm Value was significant. And, Return On Asset as the moderating variable in relation between CSR and Firm Value was significant.

Key word : CSR, Firm Value, Return On Asset