

**PENGARUH PROFITABILITAS TERHADAP NILAI PERUSAHAAN
DENGAN PENGUNGKAPAN *CORPORATE SOCIAL RESPONSIBILITY*
DAN *GOOD CORPORATE GOVERNANCE* SEBAGAI VARIABEL
PEMODERASI**

BY:

SILVIANA BASTIAN

43208010-319

ABSTRACT

This study is investigate the influence of Corporate Social Responsibility disclosure and Corporate Governance Perception Index as proxy from Good Corporate Governance to relationship between ROE as proxy from profitability and EPS as proxy from firm value. The aim of this research is to find empirical proof about (a) the influence of ROE to firm value, (b) the influence of CSR disclosure as moderating variable in the relationships between ROE and firm value, (c) the influence of Corporate Governance Perception Index as moderating variable in relationships between ROE and firm value.

The sample of this research is manufacture firm which is listed on Indonesia Stock Exchange (IDX) over 2008-2010. The research sample are 10 firm with 30 observations. The analysis methods of this research used simple regression analysis for hypothesis 1 and multiple regression analysis with the Moderated Regression Analysis (MRA) for hypothesis 2 and 3.

The result of this research shows that ROE is have significant influence to firm value (t count = 7,784; Sig. = 0.000), meanwhile the analysis with the moderating variable MRA shows that CSR disclosure can't moderate in relations between ROE and firm value (t count = -0,727; Sig. = 0.474). Corporate Governance Perception Index is to be moderating variable which can moderate in relations between ROE and firm value although it shows significant influences and negative ways (t count = -3,224; Sig. 0.003).

Keyword: ROE, EPS, CSR disclosure, Corporate Governance Perception Index.