

ABSTRACT

The purpose of this study was to determine: (1) analyze the effect of profitability on firm value. (2) Analyzing Corporate Social Responsibility moderate the effect of profitability on firm value.

The population used in this study is a manufacturing company which is listed on the Indonesia Stock Exchange (IDX) from 2010 until 2012. The sample was 41 companies using purposive sampling method. The method of analysis in this study is a simple regression analysis and multiple regression analysis.

The results of this study showed that the variables significantly influence the profitability of the company value. CSR variables as moderating variables can not affect the relationship of profitability and corporate value

Keywords: Corporate Value, Profitability, CSR