

## **ABSTRACT**

*Disclosure of Corporate Social Responsibility has become one of the main things that must be done by the company caused indirectly may affect the high or low value of a company. In this study ROA (Return on Assets) be a proxy for measuring profitability as a moderating variable. This study aimed to examine the effect of disclosure of Corporate Social Responsibility (CSR) to corporate value and profitability Influence as the moderating variable relationship with the company's Corporate Social Responsibility.*

*The population of the research consisted of all manufactures company listing in Indonesia Stock Exchanges for period 2012 until with 2014.the sample there were 126 used. Data is collected by using purposive sampling with sampling technique based on certain criteria. By regression analysis tools and MRA (Moderated Regression Analysis) using SPSS V.16*

*The result of this research indicates that (1) the disclosure of Corporate Social Responsibility has signifikan and positive influence to company value. (2) Profitability as a moderating variable has a positive and significant impact has been able to strengthen the relationship disclosure of corporate social responsibility to corporate value.*

*Keyword : Corporate Social Responsibilit, The company value, and profitability.*