

ABSTRACT

Implementation of corporate social responsibility is closely related to the sustainability of the company. CSR can be utilized to maximize shareholder value, strategy to achieve competitive advantage in the long term, as well as a marketing medium. To achieve this, then any CSR activity should be disclosed to shareholders. This study aimed to get empirical evidence about the influence of corporate social responsibility disclosure of the value of the company to profitability as moderating variables. This study aimed to get empirical evidence about the influence of corporate social responsibility disclosure of the value of the company to profitability as moderating variables.

The data collection is done by documentation of data which is based on financial statements, annual report and sustainability report published by the Indonesia Stock Exchange. Based on the collection of samples using purposive sampling techniques found the number of samples of this study were 6 companies listed in Indonesia Stock Exchange Minings Sector sub-sector in 2012-2015.

Based on the results of testing using Eviews 8.0 software, Based on partial test results, the results show that CSR disclosure variables have a positive effect on firm value, while the interaction between CSR disclosure and profitability has no effect or moderate in the relationship between CSR disclosure and firm value.

Based on the results of the study, the increasing disclosure of CSR will affect the value of the company because the higher disclosure of CSR that the Company with high CSR disclosure means to have high level of CSR activity, and this high CSR activity will attract public sympathy and the company can be accepted in the community so that The public gives a good view of the company that will impact on the image of the company and will increase the value of the company. Interaction between CSR disclosure with profitability can not moderate in the relationship between CSR disclosure with company value. In other words, an increase in corporate profitability will not strengthen the relationship between CSR disclosure and firm value, and otherwise the decline in company profitability will also not weaken the relationship between CSR disclosure and firm value.

Keywords: CSR Disclousure; Profitability; Company Value.