ABSTRACT

Firm assessment is an important concept for investors because it is a market indicator to assess overall company. This study aimed to investigate the influence of Corporate Social Responsibility (CSR) disclosure and Good Corporate Governance in its relations with financial performance and firm value on companies listed in Index Kompas 100 and the list of the top 20 ranked CGPI during 2008-2012. The analysis methods of this research used multiple regression analysis with the Moderated Regression Analysis (MRA). The result of this research shows that ROE as proxy for financial performance doesn’t have significant influence to firm value. While the analysis moderating variable with interaction test shows that CSR disclosure and GCG was unable to moderate relations between ROE and firm value.

Keywords: ROE, CSR, GCG and Firm Value

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