

ABSTRACT

This study aims to examine the relationship of Corporate Social Responsibility to Corporate Value with the Commissioner of the Independent and Foreign Ownership as a moderating variable. The population in this study were all listed companies in Indonesia Stock Exchange. The sample is a company registered in KOMPAS100 Index. Samples were determined by using purposive sampling. Until obtained are as many as 40 companies. Research using multiple regression analysis.

The results showed that the first hypothesis was rejected stating that Corporate Social Responsibility has no effect on company value, the second hypothesis was rejected stating that the independent commissioner did not affect the Corporate Social Responsibility of the Company's value, and rejected the third hypothesis states that do not affect the Foreign Ownership on Corporate Social Responsibility value of the Company.

Keywords: Corporate Social Responsibility, Value of the Company, Independent Commissioner, and Foreign Ownership.