

ABSTRACT

This study aims to analyze whether the Corporate Social Responsibility moderate the relationship between financial performance and corporate value. CSR is measured using 79 index issued by the GRI. Financial performance is measured using ROA and firm value using Tobin's Q ratio.

The sample in this study is a mining company listed on the Stock Exchange 2009-2011 period by using purposive sampling. Samples were obtained by 20 companies by the number of observations by 51 samples (for three years with nine of data outliers). The data used are annual reports from each company were obtained from the IDX website and ICMD. Hypothesis testing is done with statistical analysis tools such as R version 2.11.1. The results showed that moderate the relationship between CSR and financial performance of the company's value significantly.

Keywords: CSR, ROA and Tobin's Q