

ABSTRACT

THE EFFECT OF BOOK VALUE AND PROFIT VALUE ON STOCK PRICE WITH CORPORATE SOCIAL RESPONSIBILITY (CSR) DISCLOSURE AS MODERATING VARIABLE

By

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This study earned to examine the effect of book value and profit value on stock price. In addition to testing Corporate Social Responsibility (CSR) disclosure as moderating variable.

The sample used in this study using purposive sampling technique which produces 21 companies listed in Indonesia Stock Exchange with the observation period 2010 – 2012, total of 63 samples were filtered annual report of the company. Regression models using Moderate Regression Analysis (MRA) with Statistical Package for Social Scienci (SPSS) 21 software application.

The results of analysis of this study show that the book value and profit value give a positive effect on stock prices. In addition, Corporate Social Responsibility (CSR) disclosure has positive influence on the book value and profit value by stock price. This study was limited to industry of basic and chemical companies. This study is expected to provide advice to the company to motivated implement Corporate Social Responsibility (CSR) and reported in the annual report of the company.

Keyword : Book Value, Profit Value, Stock Price, *Corporate Social Responsibility (CSR) disclosure*