

## **ABSTRACT**

*This study aims to analyze and provide empirical evidence about the effect of profitability and firm size to firm value with corporate social responsibility disclosure as a moderating variable. This study uses secondary data from the Indonesia Capital Market Directory (ICMD) and the annual reports. The population in this research are all firm of manufacture which listed on the Indonesia Stock Exchange in period 2014. The method of selection the sample using purposive sampling method and total sample are 84 companies are used as a sample. The analysis method of this study is multiple regression and moderating regression analysis (MRA) with SPSS 17.0 and Eviews 8. The results of this study indicate that profitability and firm size has a positive effect on the firm value. As well as corporate social responsibility disclosure is not a moderating variable in the effect of profitability on the firm value and the effect of firm size to firm value.*

*Keywords : Profitability, Firm Size, Firm Value, and Corporate Social Responsibility Disclosure*