ABSTRACTION

Selfi, EFFECT RETURN ON ASSETS (ROA) AND DEBT TO EQUITY RATIO (DER) Against RESPONSIBLE CORPORATE VALUES WITH SOCIAL (CSR) AS VARIABLE moderation INDUSTRY REAL ESTATE PROPERTIES AND NOTES 2013-2015 (Guided By Ibu Sri Handayani SE, M. ak, M. M)

Singer study aims to review ADA OR determine the influence return on assets (ROA) and debt equity ratio (DER) Against Corporate Value WITH corporate social responsibility (CSR) as a moderating variable IN Industrial Property and real estate year period 2013 - 2015. Samples oN Research singer used were 12 property and real estate company which publishes the Financial laporna Listed in Indonesia Stock Exchange period 2013 - 2015. The method used is sampling saturated. Data operates The secondary data is derived from the Financial Statements. Data analysis methods WITH regression.

Research by t test showed that influences of the Return On Asset (ROA) Operating partial Against Corporate Values ON Real Estate And Property Company Listed in Indonesia Stock Exchange Period 2013 - 2015. There are currently no influence Debt to Equity Ratio (DER) Operating partial against the Corporate Value oN Real Estate And property Company Listed in Indonesia Stock Exchange Period 2013 - 2015. There are currently no influence of Corporate Social Responsibility (CSR) ROA moderate to value the Company THE Real Estate And property Company Listed in Indonesia Stock Exchange Period Year 2013 - 2015. There are currently no influence of Corporate Social Responsibility (CSR) moderate in DER Against Corporate Value property and Real Estate Company Listed in Indonesia Stock Exchange Period 2013 - 2015 Corporate Social Responsibility (CSR) There can be debilitating and increase the influence of ROA and iN DER to Company Value property and Real Estate Company Listed in Indonesia Stock Exchange Period 2013 - 2015. From the research findings can be argued that determines how big hearts Level Company Value can be measured by using Return on Assets (ROA) and Debt to Equity Ratio (DER) is where IF Companies Want to have a value (value) is good, then the Company Must consider Return on Assets (ROA) and Debt to Equity Ratio (DER) is good, so the value of the Company will be well, that is where HAL it can be give good news For the Company, because the market will respond positively if Company Against Corporate Value) positive.

Keywords: ROA, DER, Corporate Values, CSR

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