

## **ABSTRACT**

**REIZY ANDIANA.** *Effect of Financial Performance to Firm Value with Corporate Social Responsibility (CSR) as Moderating Variable In The Property & Real Estate Industry Listed On The Indonesia Stock Exchange (IDX) In the Period 2012 – 2014 (guided by Yosevin Karnawati, SE, MM, M.Ak).*

*The purpose of this research was to determine the effect of financial performance using variable Return on Asset (ROA) and Debt to Equity Ratio (DER) of the Value Companies that use variable stock price. To determine the influence of ROA on Company value. To determine DER influence on Company value. To determine the influence of ROA on company value with CSR as a moderating variable, also to determine influence of DER on Company value with Corporate Social Responsibility disclosure as moderating variable.*

*This research using secondary data which is 90 Property & Real Estate companies listed on BEI period 2012 – 2014. Purposive sampling is the method used in this research. The Analytical method used is Absolute Residual Test.*

*The result of analysis showed that simultaneous ROA and DER have significant effect on stock price. ROA partially have positive effect and significant to Stock Price. DER have positive effect but not significant to Stock Price. CSR disclosure is not moderating variable ROA connection with Stock Price, And CSR disclosure is not moderating variable DER connection with Stock price.*

**Keyword:** *Return on Asset (ROA), Debt to Equity Ratio (DER), Disclosure Corporate Social Responsibility (CSR), and stock price.*