

ABSTRACT

The company was an image of about welfare the owners of stocks which is seen from the market price its shares .The company can be seen from financial performance described by return on assets (ROA) and return on equity (ROE) . Company's value to the higher with the disclosure corporate social responsibility (CSR) .The disclosure of corporate social responsibility was make image company will be getting better and the level profitability also increase significantly , so can increase the value of stock .

This study aims to to see how the influence of financial performance with includes ROA and ROE on the company that with includes Tobin's Q and could CSR who with includes the allocation of the cost of moderating influence ROA and ROE on the company during sub the agricultural sector listed on the Indonesian Stock Exchange the period 2013-2016.

Sample technique that is used is the sampling method of purposive , and elected eight companies in the sample plantation with a period of research obtained 32 units of four of this year so that sample. The method of analysis that is used is testing descriptive statistics , regression analysis data paneling and moderated regression analysis (MRA) as using software evIEWS 9.0 version .

Based on the results of testing, variable financial performance with includes by ROA and ROE in partial and simultan have had a positive impact significant impact on value of enterprise. While from MRA showed that CSR weakened the relationship between financial performance with value of enterprise.

Based on these results , for both firms and investors to expand its oil needs to pay attention to the composition of financial performance and CSR so that investors can essentially to minimize of risk of which would be incurred when invest its capital.

Key words: Return On Assets , Return On Equity , Company's Value , Corporate Social Responsibility