

ABSTRAK

Penelitian ini bertujuan untuk menguji secara empiris pengaruh *corporate social responsibility* (CSR), profitabilitas dan kebijakan dividen terhadap nilai perusahaan. Dalam penelitian ini *corporate social responsibility* (CSR) diukur menggunakan CSRDI, profitabilitas diukur menggunakan *Return On Asset* (ROA), dan kebijakan dividen diukur menggunakan *Dividend Payout Ratio* (DPR).

Penelitian ini merupakan penelitian kuantitatif. Di mana populasi penelitian ini adalah perusahaan *food and beverage* yang terdaftar di Bursa Efek Indonesia (BEI) pada periode 2016-2020. Sampel penelitian ditentukan menggunakan metode *purposive sampling*, sehingga diperoleh sampel sebanyak 7 perusahaan dengan total pengamatan sebanyak 35 pengamatan. Data penelitian ini merupakan data sekunder berupa laporan keuangan perusahaan. Metode analisis yang digunakan adalah analisis regresi linier berganda yang dihitung dengan aplikasi *Statistical Package for the Social Sciences* (SPSS) versi 26.

Hasil penelitian ini menunjukkan bahwa (1) *corporate social responsibility* tidak berpengaruh terhadap nilai perusahaan, (2) profitabilitas berpengaruh positif terhadap nilai perusahaan, (3) kebijakan dividen tidak berpengaruh terhadap nilai perusahaan.

Kata Kunci : *corporate social responsibility*, profitabilitas, kebijakan dividen, nilai perusahaan.

ABSTRACT

This research aimed to examine the effect, empirically, of Corporate Social Responsibility (CSR), profitability, and dividend policy on firm value. The CSR was measured by CSRDI, profitability was measured by Return On Asset (ROA), and dividend policy was measured by Dividend Payout Ratio (DPR).

The research was quantitative. Moreover, the population was Food and Beverages companies which were listed on Indonesia Stock Exchange (IDX) during 2016-2020. Furthermore, the data collection technique used purposive sampling. In line with that, there were 7 companies as the sample with 35 observations. Additionally, the data were secondary in the form of companies' financial statements. In addition, the data analysis technique used multiple linear regression with Statistical Package for the Social Sciences (SPSS) 26.

The research result concluded that (1) Corporate Social Responsibility did not affect firm value, (2) profitability had a positive effect on firm value, and (3) dividend policy did not affect firm value.

Keywords: *Corporate Social Responsibility, Profitability, Dividend Policy, Firm Value*



I certify that this translation is true and accurate, Prepared by a professional translator. This translation is provided on this day 10/02/2022

M. Faisal, S.Pd., M.Pd

STIESIA Language Center
Menur Pumpungan 30 Surabaya 60118, Indonesia