

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh profitabilitas dan pengungkapan *coporate social responsibility* terhadap nilai perusahaan. Nilai perusahaan dianggap sangat penting karena menggambarkan atau mencerminkan kinerja perusahaan yang dapat mempengaruhi tanggapan investor terhadap perusahaan. Dalam penelitian ini nilai perusahaan diukur dengan menggunakan Tobin's Q dan profitabilitas diukur dengan menggunakan *Return On Equity* (ROE). Nilai perusahaan sebagai variabel dependen sedangkan *Corporate Social Responsibility* (CSR) dan profitabilitas sebagai variabel independen. Jenis penelitian yang digunakan pada penelitian ini adalah kuantitatif. Teknik pengambilan sampel yang digunakan dalam penelitian ini adalah *purposive sampling*, yaitu dengan melakukan pertimbangan kriteria-kriteria yang telah ditentukan. Jumlah sampel yang diperoleh sebanyak 34 perusahaan dari 56 perusahaan sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia (BEI) selama tahun 2017-2020. Analisis data yang digunakan adalah analisis regresi linier berganda.

Hasil penelitian ini menunjukkan bahwa: 1) Profitabilitas berpengaruh positif signifikan terhadap nilai perusahaan. 2) Pengungkapan *Corporate Social Responsibility* (CSR) tidak berpengaruh terhadap nilai perusahaan.

Kata kunci: Profitabilitas, *Corporate Social Responsibility*, Nilai Perusahaan

ABSTRACT

This research aimed to examine the effect of profitability and disclosure of Corporate Social Responsibility on the firm value. The value of the company is considered very important because it describes or reflects the company's performance which can affect investor responses to the company. The firm value was measured by Tobin's Q and profitability measured by Return On Equity (ROE). Meanwhile, as the firm value was the dependent variable, CSR and profitability was the independent variable. Moreover, the research was quantitative research. Furthermore, the data collection technique used purposive sampling technique, in which the sample was based on criteria given. In line with that, there were 34 companies from 56 Consumption Goods manufacturing companies which were listed on Indonesia Stock Exchange (IDX) during 2017-2020; as the sample. Additionally, the data analysis technique used multiple linear regression analysis.

The research result concluded that as follows: 1) Profitability had a positive and significant effect on the firm value of Consumption Goods manufacturing companies which were listed on Indonesia Stock Exchange (IDX) during 2017-2020, 2) Disclosure of Corporate Social Responsibility (CSR) did not affect the firm value of Consumption Goods manufacturing companies which were listed on Indonesia Stock Exchange (IDX) during 2017-2020.

Keywords: Profitability, Corporate Social Responsibility, Firm Value



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