

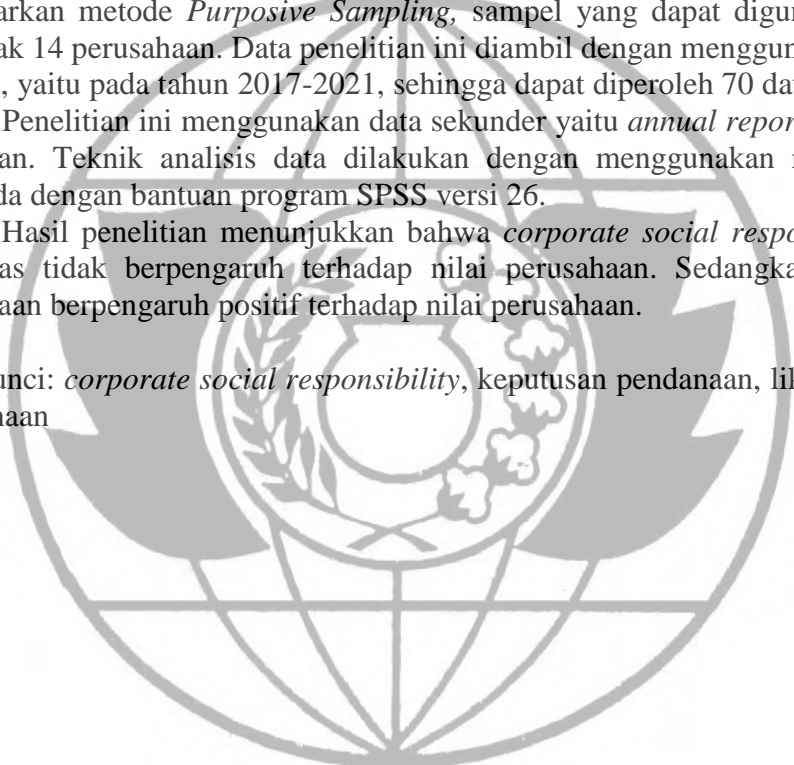
ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *corporate social responsibility*, keputusan pendanaan dan likuiditas terhadap nilai perusahaan. Perhitungan *corporate social responsibility* diukur dengan memberikan skor pada setiap item pengungkapan, keputusan pendanaan diukur dengan *Debt to Equity Ratio* (DER), dan likuiditas diukur dengan *Current Ratio* (CR). Sedangkan nilai perusahaan diukur menggunakan *Price to Book value* (PBV).

Jenis penelitian ini adalah penelitian kuantitatif. Populasi pada penelitian ini adalah perusahaan sub sektor telekomunikasi yang terdaftar di Bursa Efek Indonesia (BEI). Proses pengambilan sampel menggunakan metode *Purposive Sampling*, yaitu pemilihan sampel berdasarkan kriteria-kriteria yang telah ditentukan. Berdasarkan metode *Purposive Sampling*, sampel yang dapat digunakan adalah sebanyak 14 perusahaan. Data penelitian ini diambil dengan menggunakan periode 5 tahun, yaitu pada tahun 2017-2021, sehingga dapat diperoleh 70 data yang dapat diolah. Penelitian ini menggunakan data sekunder yaitu *annual report* dan laporan keuangan. Teknik analisis data dilakukan dengan menggunakan regresi linier berganda dengan bantuan program SPSS versi 26.

Hasil penelitian menunjukkan bahwa *corporate social responsibility* dan likuiditas tidak berpengaruh terhadap nilai perusahaan. Sedangkan keputusan pendanaan berpengaruh positif terhadap nilai perusahaan.

Kata kunci: *corporate social responsibility*, keputusan pendanaan, likuiditas, nilai perusahaan



ABSTRACT

This research aimed to examine the effect of Corporate Social Responsibility, funding decisions, and liquidity on the firm value. The calculation of corporate social responsibility conducted with scoring to each disclosure intens. While funding decisions were measured by Debt to Equity Ratio (DER), and liquidity was measured by Current Ratio (CR). Meanwhile, the firm value was measured by Price to Book Value (PBV).

The research was quantitative. Moreover, the population was Telecommunication sub-sector companies listed on the Indonesia StocExchangege (IDX). The data collection technique used purposive sampling i.e., a sampleselection based on determined criteria. In line with that, there were 14 companies as the sample. Furthermore, the data were taken for 5 years (2017-2021). In total, there were 70 data observations. Additionally, the data were secondary in a form of annual reports. The data analysis technique used multiple linear regressions with SPSS 26 version.

The result showed that both corporate social responsibility and liquidity did not affect the firm value. On the other hand, the funding decisions had a positive effect on the firm value.

Keywords: *Corporate Social Responsibility, Funding Decision, Liquidity, FirmValue*

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and accurate. Prepared by a
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21/3/23

M. Faisol, Pd

STIESIA L
Menur Pumpu
60118, Indonesia