

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui serta menguji secara empiris apakah pengaruh profitabilitas, *leverage* berpengaruh terhadap nilai perusahaan dengan *corporate social responsibility* sebagai variabel moderasi.

Penelitian ini merupakan penelitian kuantitatif. Pada penelitian ini sampel diperoleh menggunakan metode *purposive* sampling, dimana objek penelitian adalah perusahaan perbankan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2020-2021. Sehingga total sampel sebanyak 38 perusahaan dan total data pengamatan sebanyak 76 data pengamatan. Data didapat melalui website [idx.co.id](http://idx.co.id). Teknik analisis yang digunakan adalah regresi linier berganda.

Hasil penelitian yang diperoleh pada penelitian ini adalah bahwa variabel profitabilitas berpengaruh negatif terhadap nilai perusahaan, *leverage* berpengaruh positif terhadap nilai perusahaan, *corporate social responsibility* tidak berpengaruh signifikan dalam memoderasi profitabilitas terhadap nilai perusahaan, *corporate social responsibility* berpengaruh signifikan dalam memoderasi *leverage* terhadap nilai perusahaan.

Kata kunci: profitabilitas, *leverage*, nilai perusahaan, *corporate social responsibility*

## ABSTRACT

*This research aimed to find out and examine empirically whether profitability and leverage affected firm value, with Corporate Social Responsibility (CSR) as moderating variable.*

*The research was quantitative. Moreover, the data collection technique used purposive sampling. The population was banking companies listed on the Indonesia Stock Exchange (IDX) during 2020-2021. Furthermore, there were 38 companies as the sample. The total observation data was 76. Additionally, the data were taken from the official website of IDX, i.e. idx.co.id. The data analysis technique used multiple linear regression.*

*The result concluded that profitability had a negative effect on the firm value of banking companies. On the other hand, leverage had a positive effect on the firm value of banking companies. In addition, Corporate Social Responsibility (CSR) moderated the positive effect of profitability on the firm value of banking companies. Similarly, Corporate Social Responsibility (CSR) moderated the positive effect of leverage on the firm value of banking companies.*

**Keywords:** Profitability, Leverage, Firm Value, Corporate Social Responsibility

