

ABSTRAK

Penelitian ini dilakukan dengan tujuan untuk menguji: 1) pengaruh profitabilitas terhadap nilai perusahaan; 2) pengaruh ukuran perusahaan terhadap nilai perusahaan; 3) *Corporate Social Responsibility* dapat memoderasi pengaruh profitabilitas terhadap nilai perusahaan; 4) *Corporate Social Responsibility* dapat memoderasi pengaruh ukuran perusahaan terhadap nilai perusahaan.

Populasi yang digunakan adalah perusahaan sektor *healthcare* (kesehatan) yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2017-2021. Teknik yang digunakan dalam penelitian ini adalah teknik *purposive sampling*, sehingga terdapat 18 perusahaan dari 23 perusahaan yang sesuai kriteria dan data yang diobservasi sebanyak 90 sampel. Metode analisis data menggunakan analisis linear berganda dengan menggunakan SPSS versi 26.

Hasil penelitian menunjukkan bahwa: 1) profitabilitas berpengaruh positif terhadap nilai perusahaan; 2) ukuran perusahaan tidak berpengaruh terhadap nilai perusahaan; 3) *Corporate Social Responsibility* dapat memoderasi pengaruh profitabilitas terhadap nilai perusahaan; 4) *Corporate Social Responsibility* dapat memoderasi pengaruh ukuran perusahaan terhadap nilai perusahaan.

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

ABSTRACT

The research aimed to examine: 1) the effect of profitability on the firm value; 2) the effect of firm size on the firm value; 3) Corporate Social Responsibility which moderated the effect of profitability on the firm value; 4) Corporate Social Responsibility which moderated the effect of the firm size on the firm value.

The population was Healthcare companies listed on the Indonesia Stock Exchange (IDX) during 2017-2021. Furthermore, the data collection technique used a purposive sampling technique. From 23 Healthcare companies, there were 18 companies that fulfilled the criteria as the sample. In total, there were 90 data observation samples. Moreover, the data analysis technique used multiple linear analyses with SPSS (Statistical Product and Service Solution) 26 versions.

The result indicated that: 1) profitability had a positive effect on the firm value; 2) firm size did not affect the firm value; 3) Corporate Social Responsibility was able to moderate the profitability on the firm value; 4) Corporate Social Responsibility was able to moderate the firm size on the firm value.

Keywords: Profitability, Firm Size, Firm Value, Corporate Social Responsibility

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