

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh profitabilitas, *leverage*, dan *Corporate Social Responsibility* (CSR) terhadap nilai perusahaan. Jenis penelitian ini adalah penelitian kuantitatif. Sampel penelitian ini adalah perusahaan perbankan yang terdaftar pada Bursa Efek Indonesia (BEI). Sampel diambil dengan metode *purposive sampling*. Sampel yang didapatkan sejumlah 39 perusahaan dengan periode 2018-2021. Teknik analisis data yang digunakan yaitu analisis regresi linear berganda. Hasil dari penelitian ini menunjukkan bahwa (a) ROA berpengaruh positif terhadap nilai perusahaan, hal tersebut menunjukkan bahwa semakin baik perusahaan dalam mengelola asetnya maka akan semakin meningkat laba yang akan dihasilkan sehingga investor akan tertarik untuk melakukan investasi pada perusahaan. (b) DER berpengaruh positif terhadap nilai perusahaan, semakin baik perusahaan dalam mengelola hutangnya yang dijamin dengan ekuitas maka semakin meningkat keuntungan yang diikuti oleh meningkatnya risiko perusahaan. (c) CSRDI berpengaruh positif terhadap nilai perusahaan, semakin peduli perusahaan terhadap masyarakat dan lingkungan kegiatan tersebut akan berdampak positif terhadap perusahaan dengan meningkatnya citra perbankan di investor.

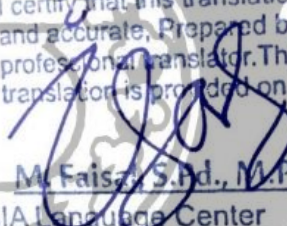
Kata kunci: Nilai perusahaan, profitabilitas, *leverage*, *Corporate Social Responsibility* (CSR).

ABSTRACT

This research aimed to find out the effect of profitability, leverage, and Corporate Social Responsibility (CSR) on the firm value. The research was quantitative. Moreover, the population was banking companies listed on the Indonesia Stock Exchange (IDX). The data collection technique used purposive sampling. Furthermore, there were 39 companies as the sample during 2018-2021. The data analysis technique used multiple linear regression. The research result showed that (a) ROA had a positive effect on the firm value. It meant, the better the companies manage their assets, the higher profit would be gained by the company. As a consequence, the investors would be interested to invest in the company, (b) DER had a positive effect on the firm value. In other words, the better the company manages its debt which will be guaranteed by equity, the higher the company would get profits. This was followed by an increase in the company's risk, and (c) CSRDI had a positive effect on the firm value. The more companies cared about the community and the environment, the more positive impact would be received by the companies, as their banking image was increased to the investors.

Keywords: *Firm Value, Profitability, Leverage, Corporate Social Responsibility (CSR)*

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M. Faisy, S.Pd., M.Pd
STIESIA Language Center
Menur Pumpungan 30 Surabaya 60118, Indonesia