

## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh profitabilitas, *Corporate Social Responsibility*, dan ukuran perusahaan terhadap nilai perusahaan. Perhitungan profitabilitas diukur dengan *Return on Assets (ROA)*, *Corporate Social Responsibility* diukur dengan memberikan skor pada setiap *item* pengungkapan dengan skala dikotomi, ukuran perusahaan diukur menggunakan Logaritma Natural dari total aset. Sedangkan nilai perusahaan diukur menggunakan *Price Book Value (PBV)*.

Jenis penelitian ini adalah penelitian kuantitatif. Populasi pada penelitian ini adalah perusahaan sektor aneka industri 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 9 perusahaan yang bergerak di sektor aneka industri. Data penelitian ini diambil dengan menggunakan periode 4 tahun, yaitu tahun 2019-2021, sehingga dapat diperoleh 36 data yang dapat diolah. Penelitian ini menggunakan data sekunder yaitu laporan keuangan, *annual report* dan *sustainability report*. Teknik analisis data dilakukan dengan menggunakan regresi linier berganda dengan bantuan program SPSS versi 26.

Hasil penelitian menunjukkan bahwa profitabilitas dan *Corporate Social Responsibility* berpengaruh positif terhadap nilai perusahaan. Sedangkan ukuran perusahaan tidak berpengaruh terhadap nilai perusahaan

**Kata kunci:** profitabilitas, *Corporate Social Responsibility*, ukuran perusahaan, nilai perusahaan

## ABSTRACT

This research examined the effect of profitability, Corporate Social Responsibility, and firm size on firm value. Return On Assets (ROA) measured profitability, Corporate Social Responsibility was measured by giving a score to each disclosure item with dichotomy, and Logarithm Natural from Total Asset measured firm size. While the firm value was measured by Price to Book Value (PBV).

The research was quantitative. Moreover, the population was various industries listed on the Indonesia Stock Exchange (IDX). The data collection technique used purposive sampling which the sample was based on the criteria given. In line with that, there were 9 companies as the sample. The data were taken for 4 years of observation (2019-2021). In total, there were 36 data samples. Furthermore, the data were secondary, in the form of companies' annual and sustainability reports. The data analysis technique used multiple linear regression with SPSS 26.

The result concluded that both profitability and Corporate Social Responsibility had a positive effect on firm value. However, firm size did not affect firm value.

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



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