

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh profitabilitas dan ukuran perusahaan terhadap nilai perusahaan, dan menguji *corporate social responsibility* dalam memoderasi pengaruh profitabilitas dan ukuran perusahaan terhadap nilai perusahaan. Nilai perusahaan menggambarkan kesejahteraan para pemegang saham.

Populasi dari penelitian ini adalah perusahaan *food and beverage* yang terdaftar di Bursa Efek Indonesia periode 2019-2021 berjumlah 32 perusahaan. Teknik pengambilan sampel dalam penelitian ini menggunakan *purposive sampling* didapatkan sampel sebanyak 26 perusahaan dengan data yang diteliti sebesar 78 sampel. Metode analisis data menggunakan aplikasi khusus analisis regresi linier berganda yaitu menggunakan *moderated regression analysis* (MRA).

Berdasarkan hasil analisis data dan pengujian hipotesis, dapat disimpulkan bahwa (1) profitabilitas berpengaruh positif terhadap nilai perusahaan, (2) ukuran perusahaan tidak berpengaruh terhadap nilai perusahaan, (3) *corporate social responsibility* tidak berpengaruh terhadap nilai perusahaan, (4) *corporate social responsibility* mampu memperkuat pengaruh profitabilitas terhadap nilai perusahaan, (5) ukuran perusahaan yang dimoderasi oleh *corporate social responsibility* tidak berpengaruh terhadap nilai perusahaan.

Kata kunci: profitabilitas, *size*, nilai perusahaan, *csr*

ABSTRACT

This research aimed to examine the effect of profitability and firm size on firm value. It aimed also to examine Corporate Social Responsibility in moderating the effect of profitability and firm size on the firm value. The firm value described the prosperity of the stakeholders.

The population was Food and Beverage companies listed on the Indonesia Stock Exchange during 2019-2021, consisting of 32 companies. Furthermore, the data collection technique used purposive sampling. In line with that, there were 26 samples for 3 years (2019-2021). In total, there were 78 samples obtained. Moreover, the data analysis technique used a particular application of multiple linear regression analysis i.e., a Moderated Regression Analysis (MRA).

Based on the research data analysis and hypothesis test, it concluded that (1) profitability had a positive effect on the firm value, (2) firm size did not affect the firm value, (3) Corporate Social Responsibility did not affect the firm value, (4) Corporate Social Responsibility was able to strengthen the effect of profitability on the firm value, (5) firm size which was moderated by Corporate Social Responsibility did not affect the firm value.

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

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