

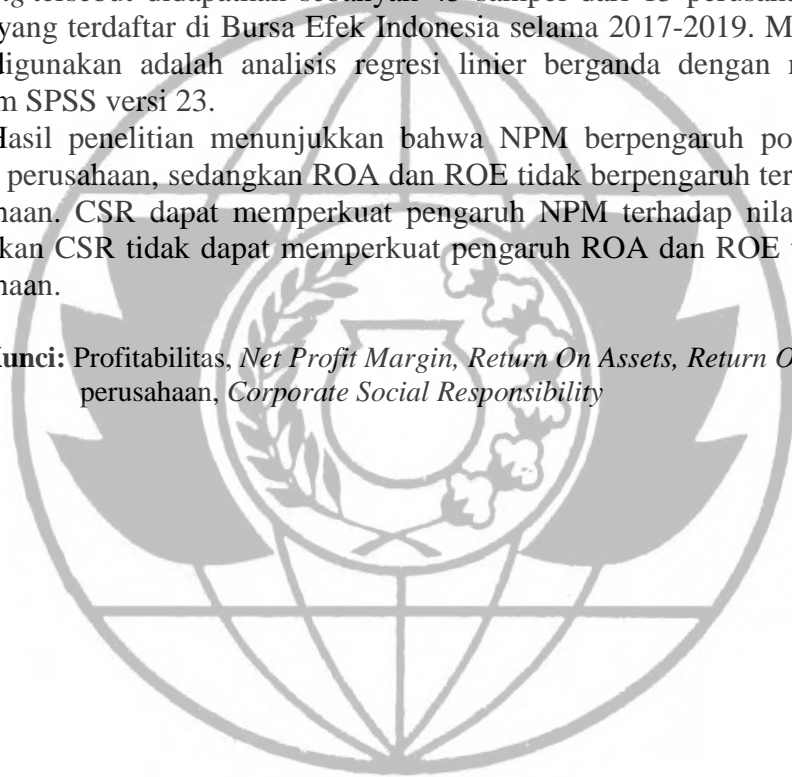
ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh profitabilitas terhadap nilai perusahaan diperkuat oleh pengungkapan *corporate social responsibility*. Profitabilitas diukur dengan *Net Profit Margin* (NPM), *Return On Assets* (ROA), *Return On Equity* (ROE), sedangkan nilai perusahaan diukur dengan PBV dan pengungkapan *corporate social responsibility* diukur dengan pemberian skor pada item *corporate social responsibility* yang diungkapkan.

Jenis penelitian ini adalah penelitian kuantitatif. Sampel dalam penelitian ini diperoleh dengan menggunakan metode *purposive sampling*, yaitu pemilihan sampel dengan kriteria-kriteria yang telah ditentukan. Berdasarkan *purposive sampling* tersebut didapatkan sebanyak 45 sampel dari 15 perusahaan *consumer goods* yang terdaftar di Bursa Efek Indonesia selama 2017-2019. Metode analisis yang digunakan adalah analisis regresi linier berganda dengan menggunakan program SPSS versi 23.

Hasil penelitian menunjukkan bahwa NPM berpengaruh positif terhadap kinerja perusahaan, sedangkan ROA dan ROE tidak berpengaruh terhadap kinerja perusahaan. CSR dapat memperkuat pengaruh NPM terhadap nilai perusahaan, sedangkan CSR tidak dapat memperkuat pengaruh ROA dan ROE terhadap nilai perusahaan.

Kata Kunci: Profitabilitas, *Net Profit Margin*, *Return On Assets*, *Return On Equity*, Nilai perusahaan, *Corporate Social Responsibility*



ABSTRACT

This research aimed to examine the effect of profitability on firm value, with Corporate Social Responsibility (CSR) as the moderating variable. The profitability was measured by Net Profit Margin (NPM), Return On Asset (ROA), and Return On Equity (ROE). While firm value was measured by PBV. Meanwhile, the disclosure of Corporate Social Responsibility was measured by giving scores on CSR items.

The research was quantitative. Moreover, the data collection technique used purposive sampling, in which the sample was based on the criteria given. In line with that, there were 45 samples from 15 Consumer Goods companies that were listed on Indonesia Stock Exchange (IDX) during 2017-2019. Furthermore, the data analysis technique used multiple linear regression with SPSS 23.

The research result showed that NPM affected companies' performance. On the other hand, both ROA and ROE did not affect companies' performance. In addition, CSR could moderate the effect of NPM on firm value. However, CSR could not moderate the effect of ROA and ROE on firm value.

Keywords: *Profitability, Net Profit Margin, Return On Assets, Return On Equity, Firm Value, Corporate Social Responsibility*

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