

ABSTRAK

Sari, Kadek Ary Asta Pramita Sari, Pengaruh Likuiditas dan Profitabilitas Terhadap Nilai Perusahaan Sektor *Basic Materials* dengan *Corporate Social Responsibility* (CSR) sebagai Variabel Moderasi, Singaraja, Ilmu Manajemen, Program Pascasarjana, Universitas Pendidikan Ganesha, 2025.

Penelitian ini memiliki tujuan untuk menganalisis pengaruh Likuiditas dan Profitabilitas Terhadap Nilai Perusahaan Sektor *Basic Materials* dengan *Corporate Social Responsibility* (CSR) sebagai Variabel Moderasi. Metode penelitian kuantitatif dengan data panel. Populasi penelitian adalah perusahaan sektor *basic materials* kemudian dilakukan teknik pengumpulan data dengan *purposive sampling* dan mendapatkan sampel sebanyak 46 Perusahaan. Data bersumber dari laporan tahunan perusahaan di website Bursa Efek Indonesia. Analisis data menggunakan *Moderrated Regresi Analysis* dengan aplikasi SPSS. Hasil penelitian menunjukkan likuiditas tidak berpengaruh terhadap nilai perusahaan, profitabilitas berpengaruh positif terhadap nilai perusahaan, CSR mampu memoderasi likuiditas terhadap nilai perusahaan, dan CSR mampu memoderasi profitabilitas terhadap nilai perusahaan.

Kata-kata kunci: *Corporate Social Responsibility*; Likuiditas; Nilai Perusahaan; Profitabilitas



ABSTRACT

Sari, Kadek Ary Asta Pramita Sari, *The Influence of Liquidity and Profitability on Firm Value in the Basic Materials Sector with Corporate Social Responsibility (CSR) as a Moderating Variable*, Singaraja, Ilmu Manajemen, Program Pascasarjana, Universitas Pendidikan Ganesha, 2025.

This study aimed to examine the influence of liquidity and profitability on firm value with Corporate Social Responsibility (CSR) as a moderating variable in the basic materials sub-sector. The research employed a quantitative approach using panel data. The research population included all companies in the basic materials sector listed on the IDX, with a purposive sampling technique applied, resulting in 46 companies that met the criteria, totaling 138 samples during the 2021-2023. Data were collected through the official IDX website and the financial reports published by the companies. The analysis was conducted using multiple regression with the Moderated Regression Analysis (MRA) through SPSS software. The results showed that liquidity had no significant effect on firm value, while profitability had a positive effect on firm value. Furthermore, CSR is proven to moderate the influence of both liquidity and profitability on firm value with significant effects. This study provided insight into the important role of CSR in moderating the relationship between financial variables and firm value in the basic materials sector.

Keyword: Corporate Social Responsibility (CSR); Liquidity; Firm Value; Profitability

