

PENGARUH *CORPORATE SOCIAL RESPONSIBILITY*, UKURAN PERUSAHAAN, DAN PROFITABILITAS TERHADAP NILAI PERUSAHAAN PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2019 - 2020

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ABSTRAK

Tujuan dilakukannya penelitian ini yaitu untuk mengetahui pengaruh *corporate social responsibility*, ukuran perusahaan dan profitabilitas terhadap nilai perusahaan. Variabel *Corporate social responsibility* diukur dengan proksi CSRI (*corporate social responsibility reporting index*) GRI generation 4, variabel Ukuran Perusahaan diukur dengan proksi rasio Total Assets, variabel Profitabilitas diukur dengan menggunakan rasio *Return On Asset*, Nilai Perusahaan sebagai variabel dependen diukur dengan Rasio Tobins' Q. Penelitian ini menggunakan sampel perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2019-2020. Dengan menggunakan metode *purposive sampling* terdapat 16 perusahaan yang memenuhi kriteria dan kemudian di analisis menggunakan analisis regresi linier berganda dengan menggunakan SPSS. Hasil penelitian menunjukkan bahwa *corporate social responsibility*, ukuran perusahaan, dan profitabilitas berpengaruh signifikan positif terhadap nilai perusahaan.

Kata Kunci : *Corporate Social Responsibility*, Ukuran Perusahaan, Profitabilitas, Nilai Perusahaan

THE INFLUENCE OF CORPORATE SOCIAL RESPONSIBILITY, COMPANY SIZE, AND PROFITABILITY ON COMPANY VALUE ON MANUFACTURING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE FOR THE 2019-2020 PERIOD

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ABSTRACT

The purpose of this research is to determine the effect of corporate social responsibility, firm size and profitability on firm value. Corporate social responsibility variable is measured by CSRI (corporate social responsibility reporting index) GRI generation 4, Firm Size variable is measured by Total Assets ratio proxy, Profitability variable is measured by Return On Assets ratio, Firm Value as dependent variable is measured by Tobins' Q Ratio. This research used a sample of manufacturing companies listed on the Indonesia Stock Exchange for the period 2019-2020. By used purposive sampling method there are 16 companies that meet the criteria and then analyzed used multiple linear regression analysis used SPSS. The results showed that corporate social responsibility, firm size, and profitability had a significant positive effect on firm value.

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