

ABSTRAK

Penelitian ini bertujuan untuk menganalisis dampak *corporate social responsibility* dan *firm size* terhadap *firm value* dengan profitabilitas sebagai variabel moderasi. Populasi penelitian adalah perusahaan yang terdaftar dalam indeks LQ45 periode 2017-2019. Metode penentuan sampel dalam penelitian ini menggunakan teknik *purposive sampling* dan diperoleh 57 sampel data observasi. Penelitian ini merupakan penelitian kausal dan analisis data dilakukan dengan analisis regresi moderasi menggunakan program SPSS versi 25. Hasil analisis data menunjukkan bahwa *corporate social responsibility* berdampak negatif dan signifikan terhadap *firm value*, *firm size* tidak berdampak terhadap *firm value*, profitabilitas tidak dapat memoderasi dampak *corporate social responsibility* tetapi dapat memoderasi dampak *firm size* terhadap *firm value*.

Kata kunci: *Corporate social responsibility*, *firm size*, profitabilitas, *firm value*



ABSTRACT

This research aimed to analyze the influence corporate social responsibility and firm size on firm value with profitability as a moderating variable. The population that the subject of research were companies listed on LQ45 index in the period 2017-2019. The method of determining the sample in this study used purposive sampling technique and obtained 57 sample observation data. This research is causal research and data analysis was done by moderation regression analysis using SPSS version 25 program. The result of data analysis showed that corporate social responsibility had negative and significant effect to firm value, firm size had no effect to firm value, profitability couldn't moderate the influence of corporate social responsibility but could moderate the influence of firm size towards firm value.

Keywords: Corporate social responsibility, firm size, profitability, firm value

