

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh profitabilitas, *leverage*, dan *Corporate Social Responsibility* (CSR) terhadap nilai perusahaan pada perusahaan sub sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia (BEI) periode 2017-2020. Populasi dalam penelitian ini sebanyak 26 perusahaan sub sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia. Metode pengambilan sampel menggunakan purposive sampling, sehingga sampel yang digunakan adalah sebanyak 12 perusahaan sub sektor makanan dan minuman yang memiliki kriteria dan di dapat sebanyak 48 objek observasi (pengamatan). Metode pengumpulan data menggunakan metode perpustakaan, dengan mengunduh data laporan tahunan perusahaan sub sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia periode 2017-2020. Metode analisis data menggunakan metode Regresi Data Panel dengan bantuan program software *Eviews* 11. Hasil penelitian menunjukkan bahwa variabel profitabilitas berpengaruh positif terhadap nilai perusahaan, sedangkan variabel *leverage* dan *Corporate Social Responsibility* (CSR) tidak berpengaruh terhadap nilai perusahaan.

Kata kunci: Profitabilitas, *Leverage*, *Corporate Social Responsibility* (CSR), Nilai Perusahaan.



ABSTRACT

This study aims to analyze the effect profitability, leverage, and Corporate Social Responsibility (CSR) of firm value on food and beverage sub-sector companies listed on the Indonesia Stock Exchange (IDX) for the 2017-2020 period. The population of this research is 26 food and beverage sub-sector companies listed on the Indonesia Stock Exchange. The sampling method uses purposive sampling, the sample used is as many as 12 companies in the food and beverage sub-sector which have criteria and as many as 48 objects of observation (collection). The data collection method uses the library method, by downloading the annual report data of the food and beverage Sub Sector Companies listed on the Indonesia Stock Exchange for the 2017-2018 period. The data analysis method uses the Panel Data Regression method with the help of the Eviews 11. software program. The result show that profitability has a positive effect on firm value, leverage and Corporate Social Responsibility (CSR) has no effect on firm value.

Keywords: Profitability, Leverage, Corporate Social Responsibility (CSR), firm value.

