

ABSTRACT

This study aims to analyze the effect of Corporate Social Responsibility on company value with profitability as a moderating variable. This study uses a research sample of public companies that are participants in the Asia Sustainability Reporting Rating (ASRRAT) listed on the Indonesia Stock Exchange for the 2018-2022 period. The research data amounted to 110 companies for 5 periods. The collection of research data using tabulated data in the form of financial data obtained from financial reports. The data analysis technique in this study uses SPSS version 25. The results of the study indicate that Corporate Social Responsibility has an effect on company value, while profitability does not moderate the relationship between Corporate Social Responsibility and company value.

Keywords: Corporate Social Responsibility, company value, profitability.

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *Corporate Social Responsibility* terhadap nilai perusahaan dengan profitabilitas sebagai variabel pemoderasi. Penelitian ini menggunakan sampel penelitian pada perusahaan *go public* yang menjadi peserta *Asia Sustainability Reporting Rating (ASRRAT)* yang terdaftar di Bursa Efek Indonesia periode 2018-2022. Data penelitian ini berjumlah 110 perusahaan selama 5 periode. Pengumpulan data penelitian dengan menggunakan data tabulasi berupa data keuangan yang diperoleh dari laporan keuangan. Teknik analisis data dalam penelitian ini menggunakan SPSS versi 25. Hasil penelitian menunjukkan bahwa *Corporate Social Responsibility* berpengaruh terhadap nilai perusahaan, sedangkan profitabilitas tidak memoderasi hubungan *Corporate Social Responsibility* terhadap nilai perusahaan.

Kata kunci: *Corporate Social Responsibility*, nilai perusahaan, profitabilitas.