

ABSTRAK

Judul :Pengaruh *Corporate Social Responsibility*, Profitabilitas dan Ukuran Perusahaan Terhadap Nilai Perusahaan Pada Perusahaan Manufaktur Sub Sektor Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia Periode 2014-2018

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Program Studi : S-1 Akuntansi

Penelitian ini bertujuan untuk menganalisis variabel *corporate social responsibility*, profitabilitas dan ukuran perusahaan terhadap nilai perusahaan pada perusahaan manufaktur sub sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia periode 2014-2018. *Corporate Social Responsibility* diukur berdasarkan indikator GRI G4 yang berjumlah 91 *item*, profitabilitas diukur dari *Return On Assets (ROA)*, ukuran perusahaan diukur dari total penjualan perusahaan dan nilai perusahaan diukur dari Tobin's Q.

Populasi dalam penelitian ini sebanyak 21 perusahaan atau 83 data. Metode yang digunakan adalah *purposive sampling* sehingga jumlah sampel yang digunakan dalam penelitian ini 11 perusahaan atau 53 data laporan keuangan perusahaan manufaktur sub sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia periode 2014-2018. Jenis data sekunder yang bersumber dari laporan keuangan dan laporan tahunan. Metode analisis data yang digunakan adalah analisis regresi linear berganda.

Hasil penelitian ini menunjukkan bahwa variabel *corporate social responsibility*, profitabilitas dan ukuran perusahaan berpengaruh secara simultan terhadap nilai perusahaan. Secara parsial *corporate social responsibility* dan profitabilitas berpengaruh positif terhadap nilai perusahaan. Sedangkan secara parsial ukuran perusahaan berpengaruh negatif terhadap nilai perusahaan.

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

ABSTRACT

Title : *The Influence of Corporate Social Responsibility, Profitability and Firm Size on Firm Value in Food and Beverage Sub-Sector Manufacturing Companies Listed on the Indonesia Stock Exchange in the 2014-2018 Period*

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Study program: *S-1 Accounting*

This research aims to analyze the variables of corporate social responsibility, profitability and firm size on the firm value in the food and beverage sub-sector manufacturing companies listed on the Indonesia Stock Exchange in the 2014-2018 period. Corporate Social Responsibility is measured by GRI G4 indicators that have 91 items in total, profitability is measured by Return On Assets (ROA), firm size is measured by total company sales and firm value is measured by Tobin's Q.

The population in this study are 21 companies or 83 data. The method used is purposive sampling, therefore the number of samples used in this study are 11 companies or 53 financial statements data of manufacturing companies in the food and beverage sub-sector listed on the Indonesia Stock Exchange in the 2014-2018 period. Types of secondary data sourced from financial reports and annual reports. The data analysis method used is multiple linear regression analysis.

The results of this study show that simultaneously the variables of corporate social responsibility, profitability and firm size affect on firm value. Partially corporate social responsibility and profitability is a positive effect on firm value. While, partially, firm size is a negative effect on firm value.

Keywords: *Firm Value, Corporate Social Responsibility, Profitability and Firm Size.*