

ABSTRAK

Skripsi ini dengan judul: “Pengaruh *Corporate Social Responsibility*, Profitabilitas, dan Ukuran Perusahaan terhadap Nilai Perusahaan dengan *Good Corporate Governance* sebagai Variabel Pemoderasi pada Perusahaan Makanan dan Minuman yang berlabel halal di Indonesia” ditulis oleh Nama: Rofika Nur Akroma dengan dibimbing oleh Sri Dwi Estiningrum, S.E., Ak., M.M., C.A. NIP. 197209082007102001.

Penelitian dilatar belakangi mengenai beberapa perusahaan yang tidak mempublikasikan laporan keuangan tahunan dan kurangnya sosialisasi tentang pentingnya pelaporan keuangan tahunan. Adanya permasalahan tersebut maka perlu menganalisis dan mengukur *corporate social responsibility*, profitabilitas, ukuran perusahaan terhadap nilai perusahaan melalui *good corporate governance*. laporan keuangan tahunan yang rutin dipublikasikan lebih berperan dalam usaha peningkatan nilai perusahaan.

Tujuan dari penelitian ini adalah untuk menganalisa pengaruh dari (1) *Corporate social responsibility*, profitabilitas, dan ukuran perusahaan, (2) *Corporate social responsibility*, (3) Profitabilitas, (4) Ukuran perusahaan, (5) *Good corporate governance* terhadap nilai perusahaan pada perusahaan makanan dan minuman yang berlabel halal di Indonesia, (6) *Corporate social responsibility*, (7) Profitabilitas, (8) Ukuran perusahaan, (9) *corporate social responsibility*, profitabilitas, dan ukuran perusahaan dengan *good corporate governance* sebagai variabel moderasi terhadap nilai perusahaan pada perusahaan makanan dan minuman yang berlabel halal di Indonesia.

Penelitian ini menggunakan pendekatan kuantitatif. Jenis penelitian ini menggunakan pendekatan asosiatif, total sampel penelitian ini sebanyak 28 perusahaan manufaktur sub sektor makanan dan minuman. Pengolahan data dibantu dengan software *Microsoft excel* dan program *E-views* Versi 10.

Hasil penelitian ini menunjukkan bahwa peningkatan (1) *corporate social responsibility*, profitabilitas, ukuran perusahaan dan *good corporate governance* secara otomatis akan meningkatkan nilai perusahaan. Demikian sebaliknya, (2) *Corporate social responsibility* akan menurunkan frekuensi nilai perusahaan. Demikian sebaliknya, (3) Profitabilitas secara otomatis akan meningkatkan nilai perusahaan. Demikian sebaliknya, (4) Ukuran perusahaan akan menurunkan frekuensi nilai perusahaan. Demikian sebaliknya, (5) *Good corporate governance* akan menurunkan frekuensi nilai perusahaan. Demikian sebaliknya, (6) *Corporate social responsibility* dengan *good corporate governance* sebagai variabel moderasi secara otomatis akan meningkatkan nilai perusahaan. Demikian sebaliknya, (7) Profitabilitas dengan *good corporate governance* sebagai variabel moderasi secara otomatis akan meningkatkan nilai perusahaan. Demikian sebaliknya, (8) Ukuran perusahaan dengan *good corporate governance* sebagai variabel moderasi secara otomatis akan meningkatkan nilai perusahaan. Demikian sebaliknya, (9) *Corporate social responsibility*, profitabilitas, dan ukuran perusahaan dengan *good corporate governance* sebagai variabel moderasi secara otomatis akan meningkatkan nilai perusahaan. Demikian sebaliknya.

Kata kunci: *Corporate Social Responsibility*, Profitabilitas, Ukuran Perusahaan, *Good Corporate Governance*.

ABSTRACT

This thesis with the title: "The Influence of Corporate Social Responsibility, Profitability, and Company Size on Company Value with Good Corporate Governance as a Moderating Variable in Halal-labeled Food and Beverage Companies in Indonesia" was written by Name: Rofika Nur Akroma supervised by Sri Dwi Estiningrum, S.E., Ak., M.M., C.A. NIP. 197209082007102001.

The background of this research is several companies that do not publish annual financial reports and the lack of socialization about the importance of annual financial reporting. The existence of these problems requires analyzing and measuring corporate social responsibility, profitability, company size on company value through good corporate governance. Annual financial reports that are routinely published play a greater role in efforts to increase company value.

The purpose of this study is to analyze the influence of (1) Corporate social responsibility, profitability, and company size, (2) Corporate social responsibility, (3) Profitability, (4) Company size, (5) Good corporate governance on company value in halal-labeled food and beverage companies in Indonesia, (6) Corporate social responsibility, (7) Profitability, (8) Company size, (9) corporate social responsibility, profitability, and company size with good corporate governance as a moderating variable on company value in halal-labeled food and beverage companies in Indonesia.

This study uses a quantitative approach. This type of research uses an associative approach, the total sample of this study was 28 manufacturing companies in the food and beverage sub-sector. Data processing was assisted by Microsoft Excel software and the E-views Version 10 program.

The results of this study indicate that increasing (1) corporate social responsibility, profitability, company size and good corporate governance will automatically increase company value. Conversely, (2) Corporate social responsibility will decrease the frequency of company value. Conversely, (3) Profitability will automatically increase company value. Conversely, (4) Company size will decrease the frequency of company value. Conversely, (5) Good corporate governance will decrease the frequency of company value. Conversely, (6) Corporate social responsibility with good corporate governance as a moderating variable will automatically increase company value. Conversely, (7) Profitability with good corporate governance as a moderating variable will automatically increase company value. Conversely, (8) Company size with good corporate governance as a moderating variable will automatically increase company value. Conversely, (9) Corporate social responsibility, profitability, and company size with good corporate governance as a moderating variable will automatically increase company value. Conversely.

Keywords: Corporate Social Responsibility, Profitability, Company Size, Good Corporate Governance.