

**THE EFFECT OF REVOLUTION OF WORKING CAPITAL, CORPORATE SOCIAL RESPONSIBILITY, SUSTAINABILITY REPORT AND INTELLECTUAL CAPITAL ON THE VALUE OF COMPANIES WITH PROFITABILITY AS A MODERATING VARIABLES**

*(Empirical Study of Manufacturing Companies Listed on the Indonesia Stock Exchange 2015-2019)*

By

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**ABSTRACT**

*This study examines the effect of working capital turnover, corporate social responsibility, sustainability reports, and intellectual capital on firm value with profitability as a moderating variable. The population of this study were 143 companies listed on the Indonesia Stock Exchange (IDX) from 2015 to 2019. The sample in this study used purposive sampling method, so that the sample companies were 95 companies.*

*The results prove that Working Capital Turnover has no effect on Firm Value, Corporate Social Responsibility has a positive effect on Firm Value, Sustainability reports have no significant effect on Firm Value, Intellectual Capital has a positive effect on Firm Value, Profitability has no effect on Firm Value, Profitability moderates the effect of Turnover of Capital Work on Company Value, Profitability does not moderate the influence of Corporate Social Responsibility on Company Value, Profitability does not moderate the effect of Sustainability Report on Firm Value, Profitability does not moderate the effect of Intellectual Capital on Firm Value.*

**Keywords:** *Company Value, Working Capital Turnover, Corporate Social Responsibility, Sustainability Report, Intellectual Capital, Profitability.*

**PENGARUH PERPUTARAN MODAL KERJA, *CORPORATE SOCIAL RESPONSIBILITY*, *SUSTAINBILITY REPORT* DAN *INTELLECTUAL CAPITAL* TERHADAP NILAI PERUSAHAAN DENGAN PROFITABILITAS SEBAGAI VARIABEL MODERASI**

**(Studi Empiris Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2015-2019)**

Oleh

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**ABSTRAK**

Penelitian ini bertujuan untuk menguji pengaruh perputaran modal kerja, *corporate social responsibility*, *sustainability report*, dan *intellectual capital* terhadap nilai perusahaan dengan profitabilitas sebagai variabel moderasi. Populasi dari penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2015 sampai 2019 sebanyak 143 perusahaan. Penentuan sampel pada penelitian menggunakan metode purposive sampling, sehingga perusahaan yang dijadikan sampel sebanyak 95 perusahaan.

Hasil membuktikan bahwa Perputaran Modal Kerja tidak berpengaruh terhadap Nilai Perusahaan, *Corporate Social Responsibility*, *Intellectual Capital* berpengaruh positif terhadap Nilai Perusahaan, *Sustainability report* tidak berpengaruh signifikan terhadap nilai perusahaan, Profitabilitas tidak berpengaruh terhadap nilai perusahaan, Profitabilitas memoderasi pengaruh Perputaran Modal Kerja terhadap Nilai Perusahaan, Profitabilitas tidak memoderasi pengaruh *Corporate Social Responsibility*, *Sustainability Report* terhadap Nilai Perusahaan, Profitabilitas memoderasi pengaruh *Intellectual Capital* terhadap Nilai Perusahaan.

**Kata Kunci :Nilai Perusahaan,Perputaran Modal Kerja,*Corporate Social Responsibility*, *Sustainability Report*, *Intellectual Capital*, Profitabilitas,**