

PENGARUH *CORPORATE SOCIAL RESPONSIBILITY* (CSR) TERHADAP NILAI PERUSAHAAN YANG DIMODERASI OLEH UKURAN PERUSAHAAN (PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BEI PERIODE 2015-2019)

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Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh *corporate sosial responsibbility* (CSR) terhadap nilai perusahaan yang dimoderasi oleh ukuran perusahaan (perusahaan manufaktur yang terdaftar di BEI periode 2015-2019). Penelitian ini termasuk jenis penelitian kuantitatif. Populasi dalam penelitian ini adalah seluruh perusahaan manufaktur di BEI yang berjumlah 77 perusahaan. Jumlah sampel dalam penelitian ini adalah sebanyak 38 perusahaan dengan teknik *purposive sampling*. Jumlah data yang diteliti sebanyak 190 data penelitian.

Berdasarkan uji t statistik yang dilakukan, dapat disimpulkan bahwa *Corporate Social Responsibility* (CSR) berpengaruh positif dan signifikan terhadap nilai perusahaan. Berdasarkan uji t statistik yang dilakukan, dapat disimpulkan bahwa ukuran perusahaan tidak berpengaruh terhadap nilai perusahaan. Berdasarkan uji t statistik yang dilakukan, dapat disimpulkan bahwa ukuran perusahaan mampu memoderasi hubungan antara *Corporate Social Responsibility* (CSR) terhadap nilai perusahaan dengan arah negatif (memperlemah). Besarnya pengaruh dari variabel independen dengan efek moderasi terhadap variabel dependen sebesar 18%, sisanya sebesar 82% dipengaruhi oleh variabel lain yang berada diluar model penelitian.

Kata Kunci: *Corporate Social Responsibility* (CSR), Ukuran Perusahaan, dan Nilai Perusahaan

**THE EFFECT OF CORPORATE SOCIAL RESPONSIBILITY (CSR) ON
COMPANY VALUE WITH THE FIRM SIZE AS MODERATING
VARIABLES (MANUFACTURING COMPANIES LISTED ON IDX 2015-
2019 PERIOD)**

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Abstract

This study aims to determine the effect of Corporate Social Responsibility (CSR) on the value of companies that are moderated by the firm size (manufacturing companies listed on the Indonesia Stock Exchange for the period 2015-2019). This research is quantitative research. The population in this study were all manufacturing companies on the Stock Exchange which numbered 77 companies. The number of samples in this study were 38 companies with a purposive sampling technique. The amount of data studied was 190 research data.

Based on the statistical t test conducted, it can be concluded that Corporate Social Responsibility (CSR) has a positive and significant effect on firm value. Based on the statistical t test conducted, it can be concluded that company size has no effect on firm value. Based on the statistical t test conducted, it can be concluded that company size is able to moderate the relationship between Corporate Social Responsibility (CSR) and firm value in a negative (weakening) direction. The amount of influence of the independent variable with a moderating effect on the dependent variable is 18%, the remaining 82% is influenced by other variables that are outside the research model.

Keywords: Corporate Social Responsibility (CSR), Firm Size, and Company Value