ABSTRAKSI

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PENGARUH *CORPORATE SOCIAL RESPONSIBILITY* (CSR) *DISCLOSURE* TERHADAP PROFITABILITAS DAN NILAI PERUSAHAAN (Studi Empiris pada Perusahaan Sektor Energi yang terdaftar di Bursa Efek Indonesia tahun 2018-2021)

Skripsi   : Program Studi Akuntansi, 2023

Kata kunci   : *Corporate Social Responsibility* (CSR) *Disclosure*,

Profitabilitas, dan Nilai Perusahaan.

(X+115+Lampiran)

Tujuan penelitian ini adalah untuk mengetahui pengaruh *Corporate Social Responsibility* (CSR) *disclosure* terhadap profitabilitas dan nilai perusahaan pada perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia periode 2018-2021. Jumlah perusahaan sektor energi yang dijadikan sampel penelitian ini adalah 17 perusahaan yang diambil berdasarkan metode *purposive sampling*. Semua variabel dilihat dari laporan tahunan perusahaan yang diterbitkan di Bursa Efek Indonesia terkait 4 tahun yaitu 2018-2021. Data kemudian dianalisis dan diolah dengan menggunakan program SPSS 26.

Jenis penelitian ini merupakan penelitian kuantitatif. Sumber data penelitian yang digunakan adalah uji asumsi klasik. Pengujian hipotesis menggunakan uji regresi linier sederhana, uji t (parsial) dan koefisien determinasi.

Hasil penelitian ini menunjukkan bahwa secara parsial *Corporate Social Responsibility* (CSR) *disclosure* tidak berpengaruh terhadap profitabilitas dan *Corporate Social Responsibility* (CSR) *disclosure* tidak berpengaruh terhadap nilai perusahaan.

ABSTRACTION

MARGARETA LULUK PERMATA, 1916220020

THE EFFECT OF *CORPORATE SOCIAL RESPONSIBILITY* (CSR) *DISCLOSURE* ON PROFITABILITY AND FIRM VALUE (Empirical Study of the Sector Energy Companies Listed on the Indonesia Stock Exchange in 2018-2021)

Thesis   : Accounting Study Program, 2023

Keywords   : *Corporate Social Responsibility* (CSR) *Disclosure*,

                  Profitability, and Firm Value.

(X+115+Attachments)

The purpose of this study was to determine the effect of corporate social responsibility disclosure on firm value in sector energy companies listed on the Indonesia Stock Exchange for the 2018-2021 period. The number of sector energy companies used as samples for this study were 17 companies which were taken based on the pusposive sampling method. All variables are seen from the company's annual report published on the Indonesia Stock Exchange for 4 years, namely 2018-2021. The data were then analyzed and processed using the SPSS 26 program.

This type of research is a quantitative research. The research data source used is the classical assumption test. Hypothesis testing using simple linear regression test, t test (partial), and the coefficient of determination.

The results of this study indicated that partially the Corporate Social Responsibility (CSR) *Disclosure had no significant effect on profitability and the Corporate Social Responsibility* (CSR) *Disclosure had no significant effect on firm value.*