PENGARUH PENGUNGKAPAN *CORPORATE SOCIAL RESPONSIBILITY (CSR)* TERHADAP NILAI PERUSAHAAN
(Studi Kasus Pada Perusahaan Makanan Dan Minuman Yang Terdaftar BEI Periode 2018-2020)

ABSTRAK

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Penelitian ini bertujuan untuk mengetahui pengaruh simultan *Corporate Social Responsibility* (CSR) dimensi ekonomi, lingkungan dan social terhadap nilai perusahaan. Sampel dalam penelitian ini berupa neraca dan laporan laba/rugi perusahaan perusahaan manufaktur sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia (BEI) periode 2018-2020, analisa data dengan menggunakan metode statistik Regresi Linier berganda dan pengujian hipotesis. Hasil penelitian menunjukkan bahwa Terdapat pengaruh *Corporate Social Responsibility* dimensi ekonomi terhadap nilai perusahaan manufaktur sub sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia (BEI) periode 2018–2020. Terdapat pengaruh *Corporate Social Responsibility* dimensi lingkungan terhadap nilai perusahaan. Terdapat pengaruh *Corporate Social Responsibility* dimensi Sosial terhadap nilai perusahaan. Terdapat pengaruh secara simultan *Corporate Social Responsibility* dimensi ekonomi, Dimensi Lingkungan, Dan Dimensi Sosial terhadap nilai perusahaan.

***Kata Kunci*: *Corporate Social Responsibility* dimensi ekonomi, Dimensi Lingkungan dan Dimensi Sosial.**

PENGARUH PENGUNGKAPAN *CORPORATE SOCIAL RESPONSIBILITY (CSR)* TERHADAP NILAI PERUSAHAAN
(Empirical Study on Food and Beverage Sector Manufacturing Companies in IDX in 2018-2020)

ABSTRACT

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This study aims to determine the simultaneous influence of Corporate Social Responsibility (CSR) economic, environmental and social dimensions on firm value. The sample in this study is in the form of balance sheets and profit/loss reports for food and beverage manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the 2018-2020 period, data analysis using multiple Linear Regression statistical methods and hypothesis testing. The results of the study indicate that there is an influence of Corporate Social Responsibility in the economic dimension on the value of manufacturing companies in the food and beverage sub-sector listed on the Indonesia Stock Exchange (IDX) for the 2018–2020 period. There is an influence of Corporate Social Responsibility environmental dimensions on firm value. There is an influence of Corporate Social Responsibility Social dimension on firm value. There is a simultaneous influence of Corporate Social Responsibility on economic dimensions, environmental dimensions, and social dimensions on firm value.

Keywords: Corporate Social Responsibility, economic dimension, environmental dimension and social dimension.