

ABSTRAK

PENGARUH PROFITABILITAS, INTELLECTUAL CAPITAL, DAN ENTERPRISE RISK MANAGEMENT TERHADAP NILAI PERUSAHAAN DENGAN CORPORATE SOCIAL RESPONSIBILITY SEBAGAI VARIABEL MODERASI

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Penelitian bertujuan untuk menguji pengaruh profitabilitas, intellectual capital, dan enterprise risk management terhadap nilai perusahaan dengan Corporate Social Responsibility sebagai variabel moderasi. Subjek penelitian ini menggunakan perusahaan yang terdaftar pada sektor LQ-45 di Bursa Efek Indonesia periode 2018-2021. Teknik pengumpulan data yang digunakan dalam penelitian ini adalah purposive sampling dan jumlah sampel yang digunakan sebanyak 76 sampel. Analisis yang digunakan menggunakan analisis regresi data panel serta (MRA) Moderated Regression Analysis. Hasil analisis menunjukkan bahwa profitabilitas dan enterprise risk management tidak berpengaruh terhadap nilai perusahaan, sedangkan intellectual capital berpengaruh positif dan signifikan terhadap nilai perusahaan, dan Corporate Social Responsibility tidak mampu memoderasi antara profitabilitas, intellectual capital, dan enterprise risk management terhadap nilai perusahaan terhadap nilai perusahaan.

Kata Kunci: Profitabilitas, Nilai Perusahaan, Intellectual Capital, enterprise risk management, Corporate Social Responsibility, dan Bursa Efek Indonesia

ABSTRACT

EFFECT OF PROFITABILITY, INTELLECTUAL CAPITAL, AND ENTERPRISE RISK MANAGEMENT ON COMPANY VALUE WITH CORPORATE SOCIAL RESPONSIBILITY AS MODERATING VARIABLE

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The purpose of this study was to find out the effect of profitability, intellectual capital, and enterprise risk management on company value with Corporate Social Responsibility as the moderating variable. The subject of this research used companies listed in the LQ-45 sector on the Indonesia Stock Exchange for the period 2018-2021. The data collection technique used in this study was purposive sampling and the number of the sample was 76 companies. The analysis used the panel data regression analysis and Moderated Regression Analysis (MRA). The result of the analysis showed that profitability and enterprise risk management had no effect on company value, while intellectual capital had a positive and significant effect on the company value, and Corporate Social Responsibility was not able to moderate between profitability, intellectual capital, and enterprise risk management on company value.

Keywords: Profitability, Firm Value, Intellectual Capital, enterprise risk management, Corporate Social Responsibility, Indonesia Stock Exchange