

ABSTRACT

THE EFFECT OF CORPORATE SOCIAL RESPONSIBILITY (CSR) AND FINANCIAL PERFORMANCE ON COMPANY VALUE

(A Case Study on Palm Oil Sub-sector Companies Listed on the Indonesia Stock Exchange for the Period 2018-2022)

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Company value is a measure of the overall worth of a company entity. This value encompasses all assets, liabilities, and shareholder equity of the company. Company value often becomes the focus for investors, financial analysts, and company management because it can provide insights into the company's performance and growth potential. The purpose of this study was to prove whether Corporate Social Responsibility (CSR), Debt to Asset Ratio (DAR), and Return On Equity (ROE) influence company value. The data used in this study were financial reports published on the IDX website. The population used in this study was palm oil sub-sector companies listed on the IDX for the period of 2018-2022. The sampling technique used in this study was purposive sampling with a sample size of 15 companies. The analysis technique used panel data regression analysis. The result of this study indicated that Corporate Social Responsibility (CSR) had a non-significant positive effect on company value, while Return On Equity (ROE) and Debt to Asset Ratio (DAR) had non-significant negative effects on company value.

Keywords : *corporate social responsibility, financial performance, company value*

