

ABSTRACT

This research aims to test the effect of Disclosure of Corporate Social Responsibility on Company Value (PBV) which is moderated by Profitability and Company Size in mining sector companies listed on the Indonesia Stock Exchange. Company size is measured using the natural logarithm and profitability is measured using Return On Asset (ROA). Independent variables are measured using the Global Reporting Index (GRI) and the dependent variable Company value is measured using Price To Book Value (PBV).

The samples used in this research were manufacturing companies listed on the BEI (Indonesian Stock Exchange) during the period 2019 to 2023. The number of sample companies was 7 companies out of 118 companies taken using the purposive sample. The analytical test used is multiple linear regression with Moderate Regression Analysis with the SPSS 27 program which previously passed the classical assumption test.

The research results showed that Corporate Social Responsibility positively and significantly affects Firm Value. Return On Asset has a positive and significant effect on Firm Value. Firm size has a negative and insignificant influence on company value. Moderated regression results show a relationship On Asset that is unable to moderate the relationship between Disclosure of Corporate Social Responsibility. However, Firm Size can moderate the relationship between Disclosure of Corporate Social Responsibility and Company Value.

Keywords: Firm Value, Disclosure Of Corporate Social Responsibility, Return On Asset, and Firm Size