

ABSTRAK

Tujuan penelitian ini adalah untuk mengetahui pengaruh *corporate social responsibility*, *good corporate governane*, *intellectual capital disclosure* terhadap nilai perusahaan dengan profitabilitas sebagai variabel moderasi. *Corporate social responsibility*, *good corporate governance*, *intellectual capital disclosure* digunakan sebagai variabel independen dan nilai perusahaan digunakan sebagai variabel dependen, serta profitabilitas sebagai variabel moderasi. Penelitian ini dilakukan pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2018-2022. Cara penentuan sampel dalam penelitian ini menggunakan metode purposive sampling sehingga dari 214 populasi diperoleh sampel sebanyak 70 perusahaan. Data pada penelitian ini dianalisis dengan analisis statistik deskriptif, uji asumsi klasik, analisis regresi data panel dan uji hipotesis.

Hasil penelitian ini menyimpulkan bahwa *corporate social responsibility* berpengaruh terhadap nilai perusahaan, sedangkan *good corporate governance* dan *intellectual capital disclosure* tidak berpengaruh terhadap nilai perusahaan. *Corporate social responsibility* yang dimoderasi oleh profitabilitas berpengaruh terhadap nilai perusahaan, sedangkan *good corporate governance* dan *intellectual capital disclosure* yang dimoderasi oleh profitabilitas tidak berpengaruh terhadap nilai perusahaan.

Kata Kunci: *Corporate social responsibility*, *good corporate governance*, *intellectual capital disclosure*, nilai perusahaan dan profitabilitas.

ABSTRACT

The purpose of this study is to determine the effect of corporate social responsibility, good corporate governance, and intellectual capital disclosure on company value with profitability as a moderation variable. Corporate social responsibility, good corporate governance, and intellectual capital disclosure are used as independent variables, company value is used as the dependent variable, and profitability as a moderation variable. This research was conducted on manufacturing companies listed on the Indonesia Stock Exchange (IDX) in 2018-2022. The method of determining the sample in this study used the purposive sampling method so that from 214 populations a sample of 70 companies was obtained. The data in this study were analyzed by descriptive statistical analysis, classical assumption test, panel data regression analysis, and hypothesis test.

The results of this study conclude that corporate social responsibility affects corporate value, while good corporate governance and intellectual capital disclosure do not affect company value. Corporate social responsibility moderated by profitability affects company value, while good corporate governance and intellectual capital disclosure moderated by profitability do not affect company value.

keywords: Corporate social responsibility, good corporate governance, intellectual capital disclosure, company value and profitability.