ABSTRAK

Nama	: Ade Ratna Dewi
Program Studi	: Manajemen
Judul	: Pengaruh Interaksi Profitabilitas Dengan *Corporate Social Responsibility*, *Corporate Governance* Dan *Leverage* Terhadap Nilai Perusahaan pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia.

Penelitian ini bertujuan untuk menganalisis pengaruh interaksi profitabilitas dengan *corporate social responsibility* (CSR), *Corporate governance* dan *leverage* terhadap nilai perusahaan pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2018 -2024. *Corporate governance* diproksi dengan kepemilikan institusional (KI), dewan komisaris independent (DKI) dan komite audit (KA). Nilai perusahaan pada penelitian ini diukur menggunakan rumus Tobin's Q. penelitian ini merupakan penelitian kuantitatif dan data dapat diakses pada tautan website resmi www.idx.co.id dan website resmi setiap perusahaan. Penentuan sample menggunakan metode purposive sampling. Maka sample yang di dapat 21 perusahaan dan 133 observasi. Analisis dalam penelitian ini menggunakan model regresi data panel dengan menggunakan eviews -12 dengan model yang terpilih *Random effect model* (REM). Hasil dari penelitian ini menunjukkan bahwa didapati *Corporate Sosial Responsibility* memiliki berpengaruh negatif dan tidak signifikan terhadap nilai perusahaan. Kepemilikan Institusional (KI) berpengaruh negatif dan tidak signifikan terhadap nilai perusahaan. Dewan Komisaris Independen (DKI) berpengaruh negatif dan tidak signifikan terhadap nilai perusahaan. Komite Audit (KA) berpengaruh negatif dan signifikan terhadap nilai perusahaan. *Leverage* memiliki berpengaruh positif dan tidak signifikan terhadap nilai perusahaan. Profitabilitas tidak dapat memoderasi pengaruh *Corporate Sosial Responsibility* terhadap nilai perusahaan. Profitabilitas dapat memoderasi hubungan Kepemilikan Institusional terhadap nilai perusahaan. Profitabilitas dapat memoderasi hubungan Dewan Komisaris Independen terhadap nilai perusahaan. Profitabilitas tidak dapat memoderasi Komite Audit terhadap nilai perusahaan. Profitabilitas tidak dapat memoderasi hubungan *Leverage* terhadap nilai perusahaan.

Kata Kunci **:** Profitabilitas, *Corporate Sosial Responsibility,* kepemilikan institusional, dewan komisaris independen, komite audit, leverage dan nilai perusahaan.

ABSTRACT

Name : Ade Ratna Dewi
Study Program :Management
Title : The Effect of Profitability Interaction With Corporate Social Responsibility, Corporate Governance And Leverage Against the Company Value of manufacturing companies listed on the Indonesia Stock Exchange.

This study aims to analyze the influence of the interaction of profitability with corporate social responsibility (CSR), corporate governance and leverage on the value of companies in manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the period 2018-2024. Corporate governance is proxied by institutional ownership (IP), an independent board of commissioners (DKI) and an audit committee (KA). The company's value in this study is measured using the Tobin's Q formula. This study is a quantitative research and data can be accessed on www.idx.co.id and the official website of each company. Sample determination using the purposive sampling method. So the samples obtained were 21 companies and 133 observations. The analysis in this study used a panel data regression model using eviews -12 with the selected Random effect model (REM). The results of this study show that it is found that Corporate Social Responsibility has a negative and insignificant effect on the company's value. Institutional Ownership has a negative and insignificant effect on the company's value. The Board of Independent Commissioners (DKI) has a negative and insignificant effect on the value of the company. The Audit Committee (KA) has a negative and significant effect on the company's value. Leverage has a positive and insignificant effect on the value of the company. Profitability cannot moderate the influence of Corporate Social Responsibility on the value of the company. Profitability can moderate the relationship of Institutional Ownership to the value of the company. Profitability can moderate the relationship of the Board of Independent Commissioners to the value of the company. Profitability cannot moderate the Audit Committee to the value of the company. Profitability cannot moderate the relationship of leverage to the value of a company.

Keywords : Profitability Corporate Sosial Responsibility, institutional ownership, independent board of commissioners, audit committee, leverage and company value.