

ABSTRACT

This study was conducted to determine and analyze the effect of moderating corporate social responsibility (CSR) on the relationship between financial performance and firm value. The population in this study is the annual report of food and beverage companies and the sample used is the annual report of 10 food and beverage manufacturing companies listed on the Indonesian stock exchange in 2017–2020 using purposive sampling as the sampling technique. The data collection method used the documentation method which was analyzed using the classical assumption test, Moderated Regression Analysis (MRA), and t-test. The results of the t-test state that financial performance has an effect on firm value, as well as memorization of the relationship between financial performance and firm value.

Keywords: Financial Performance, Corporate Social Responsibility, Corporate Value

ABSTRAK

Penelitian ini dilakukan untuk mengetahui dan menganalisis pengaruh *Corporate Social Responsibility* (CSR) Pemoderasi hubungan kinerja keuangan terhadap nilai perusahaan. Populasi dalam penelitian ini adalah laporan tahunan perusahaan *food and beverage* dan sampel yang digunakan adalah laporan tahunan 10 perusahaan manufaktur sektor *food and beverage* yang tercatat di bursa efek indonesia tahun 2017-2020 dengan menggunakan *purposive sampling* sebagai teknik pengambilan sampelnya. Metode pengumpulan data menggunakan metode dokumentasi yang dianalisis menggunakan uji asumsi klasik, *Moderated Regression Analysis* (MRA), dan uji-t. Hasil dari uji-t menyatakan bahwa kinerja keuangan berpengaruh terhadap nilai perusahaan, serta *Corporate Social Responsibility* (CSR) memoderasi hubungan kinerja keuangan terhadap nilai perusahaa.

Kata Kunci : Kinerja Keuangan, *Corporate Social Responsibility*, Nilai Perusahaan