

ABSTRACT

In general, companies are established with the aim of obtaining maximum profits, shareholder welfare and increasing corporate value. The increase in the value of the company reflects the success of the management so that the company gains the trust of the shareholders. This study aims to determine the effect of corporate social responsibility on company value with company size as a moderating variable in energy sector companies listed on the Indonesia Stock Exchange in 2018-2021 both simultaneously and partially.

The method used in this research is a quantitative method. The population in this study are energy sector companies listed on the Indonesia Stock Exchange in 2018-2021. The sampling technique in this study used a purposive sampling technique and 10 samples were obtained during the observation period of 4 (four) years so that a total of 40 research samples were obtained. The data analysis method used is Panel Data Regression Analysis and Moderate Regression Analysis (MRA). Data processing using Eviews 12 software.

Based on the results of the study it was found that simultaneously corporate social responsibility and company size have an influence on firm value. Partially, corporate social responsibility has no effect on firm value. On the other hand, partially the moderating variable of firm size has an effect on firm value. But company size is not able to moderate the effect of corporate social responsibility on firm value. However, the variables of corporate social responsibility and company size have an 85% ability to explain the variable company value.

Keywords: Corporate Social Responsibility, Company Size, Company Value