

ABSTRAK

Nadya Wika Meilisa, 2026. *Pengaruh Profitabilitas, Likuiditas, dan Leverage terhadap Nilai Perusahaan dengan Corporate Social Responsibility sebagai Variabel Moderasi pada Perusahaan Sektor Consumer Non-Cyclicals yang Terdaftar di Bursa Efek Indonesia Tahun 2020–2024*. Skripsi. Program Studi Manajemen, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun. Pembimbing (I) Dr. Anggita Langgeng Wijaya, S.E., M.Si., Ak., CA. Pembimbing (II) Rollis Ayu Ditasari, S.E., M. Ak

Penelitian ini bertujuan untuk menganalisis pengaruh profitabilitas, likuiditas, dan *leverage* terhadap perusahaan dengan *corporate social responsibility* sebagai variabel moderasi pada perusahaan sektor *Consumer Non-Cyclicals* yang terdaftar di Bursa Efek Indonesia periode 2020–2024. Pengujian dilakukan pada 55 sampel perusahaan sektor *Consumer Non-Cyclicals* Yang Terdaftar Di Bursa Efek Indonesia (BEI) pada tahun 2020-2024 yang diolah menggunakan SPSS 25. Teknik analisis data yang digunakan adalah *Moderated Regression Analysis* (MRA).

Hasil penelitian menunjukkan bahwa profitabilitas berpengaruh positif signifikan sedangkan likuiditas dan *leverage* berpengaruh negatif signifikan terhadap nilai perusahaan. Selanjutnya, hasil uji moderasi menunjukkan bahwa *corporate social responsibility* mampu memoderasi pengaruh secara positif (memperkuat) pengaruh profitabilitas terhadap nilai perusahaan dan tidak mampu memoderasi pengaruh likuiditas terhadap nilai perusahaan. Namun, *corporate social responsibility* mampu memoderasi secara negatif (memperlemah) pengaruh *leverage* terhadap nilai perusahaan.

Kata kunci: Profitabilitas, Likuiditas, *Leverage*, Nilai Perusahaan, *Corporate Social Responsibility*.

ABSTRACT

Nadya Wika Meilisa. 2026. *The Effect of Profitability, Liquidity, and Leverage on Firm Value with Corporate Social Responsibility as a Moderating Variable in Consumer Non-Cyclicals Sector Companies Listed on the Indonesia Stock Exchange during 2020–2024*. Undergraduate Thesis. Management Study Program, Faculty of Economics and Business, Universitas PGRI Madiun. Advisor (I): Dr. Anggita Langgeng Wijaya, S.E., M.Si., Ak., CA. Advisor (II): Rollis Ayu Ditasari, S.E., M.Ak.

This study aims to analyze the effect of profitability, liquidity, and leverage on firm value with corporate social responsibility as a moderating variable in Consumer Non-Cyclicals sector companies listed on the Indonesia Stock Exchange during the 2020–2024 period. The study was conducted on a sample of 55 Consumer Non-Cyclicals sector companies listed on the Indonesia Stock Exchange (IDX). The data were analyzed using SPSS version 25. The data analysis technique employed was Moderated Regression Analysis (MRA).

The results indicate that profitability has a positive and significant effect on firm value, while liquidity and leverage have negative and significant effects on firm value. Furthermore, the moderation test results show that corporate social responsibility positively moderates (strengthens) the effect of profitability on firm value and is unable to moderate the effect of liquidity on firm value. However, corporate social responsibility negatively moderates (weakens) the effect of leverage on firm value.

Keywords: Profitability, Liquidity, Leverage, Firm Value, Corporate Social Responsibility.