ABSTRAK

Andi Winda Maskar. 2025. **Pengaruh Profitabilitas, Likuiditas, *Leverage* Terhadap Nilai Perusahaan Dengan Pengungkapan *Corporate Social Responsibility* Sebagai Variabel Moderasi (Studi Pada Perusahaan Subsektor Pertambangan Batu Bara Yang Terdaftar Di Bursa Efek Indonesia Tahun 2020-2024).** Pembimbing: Muh. Su'un dan Muhammad Nur.

Penelitian ini bertujuan untuk menguji Pengaruh Profitabilitas, Likuiditas, *Leverage* Terhadap Nilai Perusahaan Dengan Pengungkapan *Corporate Social Responsibility* Sebagai Variabel Moderasi (Studi Pada Perusahaan Subsektor Pertambangan Batu Bara Yang Terdaftar Di Bursa Efek Indonesia Tahun 2020-2024).

Sampel pada penelitian ini adalah perusahaan Subsektor Pertambangan Batu Bara Yang Terdaftar Di Bursa Efek Indonesia Tahun 2020-2024. Teknik analisis data dilakukan dengan menggunakan SPSS versi 25

Hasil penelitian menunjukkan bahwa: Profitabilitas, Likuiditas, dan *Leverage* berpengaruh secara parsial terhadap Nilai Perusahaan. *Corporate Social Responsibility* dapat memoderasi hubungan antara profitabilitas terhadap nilai perusahaan. *Corporate Social Responsibility* tidak dapat memoderasi hubungan antara Likuiditas terhadap nilai perusahaan. *Corporate Social Responsibility* dapat memoderasi hubungan antara leverage terhadap nilai perusahaan

Kata Kunci: Profitabilitas, Likuiditas, *Leverage,* Nilai Perusahaan dan *Corporate Social Responsibility*

ABSTRACT

ANDI WINDA MASKAR. *The Effect of Profitability, Liquidity, and Leverage on Firm Value with Corporate Social Responsibility Disclosure as a Moderating Variable (A Study on Coal Mining Subsector Companies Listed on the Indonesia Stock Exchange for the Period 2020–2024).* (Supervised by **Muh. Su'un** and **Muhammad Nur**).

This study investigates the influence of profitability, liquidity, and leverage on company value, while also examining the moderating role of corporate social responsibility (CSR) disclosure. The research focuses on coal mining subsector companies listed on the Indonesia Stock Exchange (IDX) during 2020–2024.

The study sample comprised all coal mining companies meeting the specified criteria, and the analysis was performed using the Statistical Package for the Social Sciences (SPSS) version 25.

The results demonstrate that profitability, liquidity, and leverage each exert a partial effect on company value. CSR disclosure strengthened the relationship between profitability and company value, did not moderate the relationship between liquidity and company value, and significantly moderated the effect of leverage on company value.

Keywords: Profitability, Liquidity, Leverage, Company Value, Corporate Social Responsibility