THE INFLUENCE OF CAPITAL ADEQUACY RATIO RETURN ON ASSETS LOAN TO DEPOSIT RATIO NON PERFORMING LOAN ON COMPANY VALUE WITH CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE INDEX AS A MODERATING VARIABLE

(Survey of Listed Financial Sector Companies in the Banking Sub Sector on the Indonesian Stock Exchange 2014 – 2023)

KANKAN SODAKA
NIM : 228334049

Guided by :

Jajang Badruzaman
Apip Supriadi

The aim of this research is to determine the effect of the Capital Adequacy Ratio Return On Assets Loan To Deposit Ratio Non Performing Loan on Company Value with the Corporate Social Responsibility Disclosure Index as a Moderating Variable. This type of research is quantitative research, the data used is secondary data in the form of Annual Report & Sustainable Report. The sample for this research is 10 banking sub-sector companies listed on the Indonesia Stock Exchange in 2014 - 2023. The hypothesis testing method in this research uses a panel data regression model with the Fixed Effect Model (FEM) approach and for testing the moderating variable uses the Moderate Regression Analysis model (MRA), data analysis for the two models used the Eviews version 12 program. The research results showed that 1) The CAR variable partially had a positive and insignificant effect on the Tobin's Q variable. 2) The ROA variable partially had a positive and insignificant effect on the Tobin's Q variable. 3) The LDR variable partially has a positive and insignificant effect on the Tobin's Q variable. 4) The NPL variable partially has a positive and insignificant effect on the Tobin's Q variable. 5) The CAR, ROA, LDR, & NPL variables together have a significant effect on the Tobin's Q variable. 6) CSRDI is unable to moderate (weaken) the influence of the CAR variable on the Tobin's Q variable. 7) CSRDI is unable to moderate (weaken) the influence of the ROA variable on the Tobin's Q variable. 8) CSRDI is unable to moderate (weaken) the influence of the variable LDR on the Tobin's Q variable. 9) CSRDI is unable to moderate (weaken) the influence of the NPL variable on the Tobin's Q variable.

Key words: CAR, ROA, LDR, NPL, CSRDI, and Tobin' S Q.

PENGARUH *CAPITAL ADEQUACY RATIO RETURN ON ASSETS LOAN TO DEPOSIT RATIO NON PERFORMING LOAN* TERHADAP NILAI PERUSAHAAN DENGAN *CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE INDEX* SEBAGAI VARIABEL MODERASI

(Survey pada Perusahaan Sektor Keuangan Sub Sektor Perbankan yang Listing di Bursa Efek Indonesia tahun 2014 – 2023)

KANKAN SODAKA
NIM : 228334049

Dibimbing oleh :

Jajang Badruzaman
Apip Supriadi

Tujuan penelitian ini adalah untuk mengetahui pengaruh *Capital Adequacy Ratio Return On Assets Loan To Deposit Ratio Non Performing Loan* Terhadap Nilai Perusahaan Dengan *Coorporate Social Responsibility Disclosure Index* Sebagai Variabel Moderasi. Jenis penelitian ini adalah penelitian kuantitatif, data yang digunakan adalah data sekunder berupa *Annual Report & Sustainable Report*. Sampel penelitian ini sebanyak 10 perusahaan sub sektor perbankan yang *listing* di Bursa Efek Indonesia tahun 2014 - 2023. Metode pengujian hipotesis dalam penelitian ini menggunakan model regresi data panel dengan pendekata*n Fixed Effect Model* (FEM) dan untuk pengujian variabel moderasinya menggunakan model *Moderate Regression Analysis* (MRA), analisis data kedua model tersebut menggunakan program *Eviews* versi 12. Hasil penelitian menunjukan bahwa 1) Variabel CAR secara parsial berpengaruh positif dan tidak signifikan terhadap variabel *Tobin's Q*. 2) Variabel ROA secara parsial berpengaruh positif dan tidak signifikan terhadap variabel *Tobin's Q*. 3) Variabel LDR secara parsial berpengaruh positif dan tidak signifikan terhadap variabel *Tobin's Q*. 4) Variabel NPL secara parsial berpengaruh positif dan tidak signifikan terhadap variabel *Tobin's Q*. 5) Variabel CAR, ROA, LDR, & NPL secara bersama – sama berperngaruh secara signifikan terhadap variabel *Tobin's Q*. 6) CSRDI tidak mampu memoderasi (memperlemah) pengaruh variabel CAR terhadap variabel *Tobin's Q*. 7) CSRDI tidak mampu memoderasi (memperlemah) pengaruh variabel ROA terhadap variabel *Tobin's Q*. 8) CSRDI tidak mampu memoderasi (memperlemah) pengaruh variabel LDR terhadap variabel *Tobin's Q*. 9) CSRDI tidak mampu memoderasi (memperlemah) pengaruh variabel NPL terhadap variabel *Tobin's Q*.

Kata kunci: CAR, ROA, LDR, NPL, CSRDI , dan Tobin' S Q.