



ACCOUNTING DEPARTMENT

ECONOMIC FACULTY

ANDALAS UNIVERSITY

UNDERGRADUATE DISSERTATION

**THE EFFECTS OF CORPORATE SOCIAL RESPONSIBILITY (CSR)
DISCLOSURE AND FINANCIAL PERFORMANCE ON THE FIRM
VALUE (Empirical study in the company listed in SRI KEHATI index on
2018-2020 period)**

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*Submitted to fulfil the requirements in order to obtain Bachelor's Degree of
Accounting*

PADANG

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<p align="center"> The Effects of Corporate Social Responsibility (CSR) Disclosure and Financial Performance on The Firm Value (Empirical Study in The Company Listed in SRI KEHATI Index on 2018-2020 Period) </p> <p align="center"> Thesis by: Nandini Pramadhani Thesis Advisor: Dra. Husna Roza, SE, MCom(Hons), Akt </p> <p align="center">ABSTRACT</p> <p> <i>This study aims are to examines how the corporate social responsibility and company's financial performance could influence the value of the firm. The study uses a purposive sampling method which criteria uses is the company listed in the SRI KEHATI index in the 2018-2020 period and become a top 25 in a row. In this research there is only 31 companies eligible for sampling. The study results show that the Corporate Social Responsibility (CSR) does not affect the firm value and the financial performance indicator uses; Return on Assets and Return on Equity positively affected the firm value. This research implication is the recognition of CSR in 2018-2020 in Indonesia does not affect much the investor to invest, because several factors unpredictable such Covid-19 which guide the investor focus on only the company financial performance rather than social performance. The study gives a contribution to firm and users to valuing the company based on their dedication to accomplishing and evaluating not only a good financial</i> </p>			

performance but also the CSR. Also, use this research as a guideline to make an investment decision.

Key words: *CSR, Firm Value, ROA, ROE, Index SRI KEHATI*



ABSTRACT

This study aims to examine how the corporate social responsibility and company's financial performance could influence the value of the firm. The study uses a purposive sampling method which criteria uses is the company listed in the SRI KEHATI index in the 2018-2020 period and become a top 25 in a row. In this research there is only 31 companies eligible for sampling. The study results show that the Corporate Social Responsibility (CSR) does not affect the firm value and the financial performance indicator uses; Return on Assets and Return on Equity positively affected the firm value. This research implication is the recognition of CSR in 2018-2020 in Indonesia does not affect much the investor to invest, because several factors unpredictable such Covid-19 which guide the investor focus on only the company financial performance rather than social performance. The study gives a contribution to firm and users to valuing the company based on their dedication to accomplishing and evaluating not only a good financial performance but also the CSR. Also, use this research as a guideline to make an investment decision.

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