

ABSTRACT

Nidya Puspithasari. NIM 200221100114. *The Influence of Corporate Social Responsibility and Corporate Financial Performance on Company Share Prices (Study of Companies that Received the Asia Sustainability Reporting Rating Award in 2020 – 2022 which are Listed on the Indonesian Stock Exchange). Under the guidance of Atik Emilia Sula, S.E., M.Ak.*

This research aims to analyze and provide empirical evidence of the influence of Corporate Social Responsibility, Return on Assets, Current Ratio, Total Asset Turnover, and Debt to Equity Ratio on the share prices of companies that have received the Asia Sustainability Reporting Rating award for 2020 - 2022 which are listed on the Stock Exchange Effect. The method used in this research is a quantitative method. The type of data used is secondary data in the form of annual financial reports obtained from the official website of the Indonesian Stock Exchange and sustainability reports obtained from the National Center for Corporate Reporting website. The sample selection technique used in this research is purposive sampling with certain criteria, so that 18 companies were obtained with a total sample of 36 samples for the research period 2020 - 2022. The analytical methods used were descriptive statistical analysis, classification assumption tests to test the feasibility of the regression model, and multiple linear tests processed using the SPSS version 21 application.

The research results show that: (1) Partially, Corporate Social Responsibility has a significant negative effect on company share prices. (2) Partially, Return on Assets has a significant positive effect on the company's share price. (3) Partially, the Current Ratio does not have a significant effect on the company's share price. (4) Partially, Total Asset Turnover does not have a significant effect on the company's share price. (5) Partially, the Debt to Equity Ratio does not have a significant effect on the company's share price. (6) Simultaneously, Corporate Social Responsibility, Return on Assets, Current Ratio, Total Asset Turnover, and Debt to Equity Ratio do not have a significant effect on the company's share price.

Keywords: *Corporate Social Responsibility, Return on Assets, Current Ratio, Total Asset Turnover, Debt to Equity Ratio, Share Price*

ABSTRAK

Nidya Puspithasari. NIM 200221100114. Pengaruh *Corporate Social Responsibility* dan *Corporate Financial Performance* Terhadap Harga Saham Perusahaan (Studi pada Perusahaan yang Mendapatkan Penghargaan *Asia Sustainability Reporting Rating* tahun 2020 – 2022 yang Terdaftar di Bursa Efek Indonesia). Dibawah bimbingan Atik Emilia Sula, S.E., M.Ak.

Penelitian ini bertujuan untuk menganalisis dan memberikan bukti empiris pengaruh *Corporate Social Responsibility*, *Return on Assets*, *Current Ratio*, *Total Asset Turnover*, dan *Debt to Equity Ratio* terhadap harga saham perusahaan yang pernah mendapatkan penghargaan *Asia Sustainability Reporting Rating* tahun 2020 – 2022 yang Terdaftar di Bursa Efek. Metode yang digunakan dalam penelitian ini yaitu metode kuantitatif. Jenis data yang digunakan yakni data sekunder berupa laporan keuangan tahunan yang diperoleh dari situs resmi Bursa Efek Indonesia dan *sustainability report* yang diperoleh dari website *National Centre for Corporate Reporting*. Teknik pemilihan sampel yang digunakan dalam penelitian ini yaitu *purposive sampling* dengan kriteria tertentu, sehingga diperoleh 18 perusahaan dengan total sampel sebanyak 36 sampel untuk periode penelitian 2020 – 2022. Metode analisis yang digunakan yaitu analisis statistik deskriptif, uji asumsi klasik untuk menguji kelayakan model regresi, dan uji linier berganda yang diolah menggunakan aplikasi SPSS versi 21.

Hasil penelitian menunjukkan bahwa: (1) Secara parsial *Corporate Social Responsibility* berpengaruh negatif secara signifikan terhadap harga saham perusahaan. (2) Secara parsial *Return on Assets* berpengaruh positif secara signifikan terhadap harga saham perusahaan. (3) Secara parsial *Current Ratio* tidak berpengaruh secara signifikan terhadap harga saham perusahaan. (4) Secara parsial *Total Asset Turnover* tidak berpengaruh secara signifikan terhadap harga saham perusahaan. (5) Secara parsial *Debt to Equity Ratio* tidak berpengaruh secara signifikan terhadap harga saham perusahaan. (6) Secara simultan *Corporate Social Responsibility*, *Return on Assets*, *Current Ratio*, *Total Asset Turnover*, dan *Debt to Equity Ratio* tidak berpengaruh secara signifikan terhadap harga saham perusahaan.

Kata kunci: *Corporate Social Responsibility*, *Return on Assets*, *Current Ratio*, *Total Asset Turnover*, *Debt to Equity Ratio*, Harga Saham