

ABSTRAK

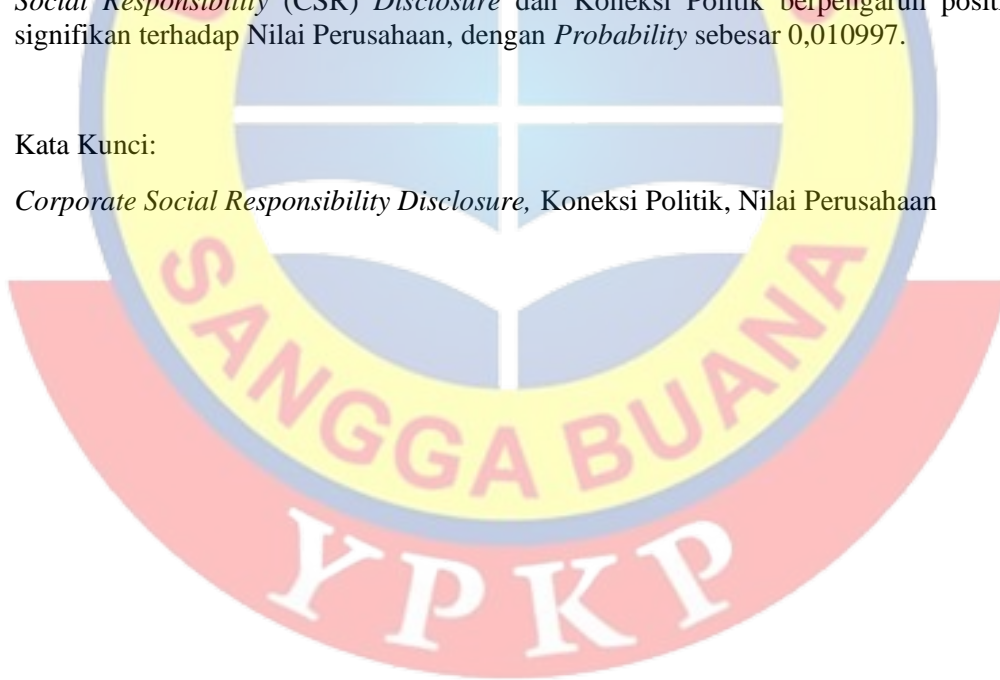
“ Pengaruh *Corporate Social Responsibility (CSR) Disclosure* dan Koneksi Politik Terhadap Nilai Perusahaan”

(Studi Empiris Pada Perusahaan LQ 45 yang terdaftar di Bursa Efek Indonesia (BEI) Periode 2020-2020)

Tujuan dari penelitian ini adalah untuk menguji dan menganalisis Pengaruh *Corporate Social Responsibility (CSR) Disclosure* dan Koneksi Politik terhadap Nilai Perusahaan. Jenis Pendekatan dalam penelitian ini adalah pendekatan Kuantitatif. Sampel penelitian ini diperoleh menggunakan Metode *Purposive Sampling* didapatkan sebanyak 28 perusahaan pada perusahaan LQ 45 yang terdaftar di Bursa Efek Indonesia (BEI) Periode 2020-2022 (84 Observasi). Data yang digunakan adalah Data Sekunder. Metode analisis yang digunakan adalah Analisis Regresi Data Panel dengan bantuan Aplikasi Eviews 12. Hasil Penelitian ini menunjukkan bahwa secara parsial variabel *Corporate Social Responsibility (CSR) Disclosure* berpengaruh positif dan signifikan terhadap Nilai Perusahaan, dengan nilai *Probability* sebesar 0,0037. Koneksi Politik tidak berpengaruh signifikan terhadap Nilai Perusahaan, dengan nilai *Probability* sebesar 0,4593. Dan secara simultan *Corporate Social Responsibility (CSR) Disclosure* dan Koneksi Politik berpengaruh positif dan signifikan terhadap Nilai Perusahaan, dengan *Probability* sebesar 0,010997.

Kata Kunci:

Corporate Social Responsibility Disclosure, Koneksi Politik, Nilai Perusahaan



ABSTRACT

"The Influence of Corporate Social Responsibility (CSR) Disclosure and Political Connection on Corporate Value"

(Empirical Study on LQ 45 Companies Listed on the Indonesia Stock Exchange (IDX) for the 2020-2020 Period)

The purpose of this study is to test and analyze the Influence of Corporate Social Responsibility (CSR) Disclosure and Political Connection on Company Value. The type of approach in this study is a quantitative approach. The sample of this study was obtained using the Purposive Sampling Method obtained as many as 28 companies in LQ 45 companies listed on the Indonesia Stock Exchange (IDX) for the 2020-2022 period (84 observations). The data used is Secondary Data. The analysis method used is Panel Data Regression Analysis with the help of the Eviews 12 Application. The results of this study show that partially the variable of Corporate Social Responsibility (CSR) Disclosure has a positive and significant effect on the Company's Value, with a Probability value of 0.0037. Political Connection did not have a significant effect on the Company's Value, with a Probability value of 0.4593. And simultaneously Corporate Social Responsibility (CSR) Disclosure and Political Connection have a positive and significant effect on the Company's Value, with a Probability of 0.010997.

Keywords:

Corporate Social Responsibility Disclosure, Political Connections, Corporate Values