CORPORATE SOCIAL RESPONSIBILITY IMPLEMENTATION AND ITS EFFECT ON FIRM VALUE: THE MODERATING ROLE OF AUDIT TENURE AND FIRM SIZE FROM LISTED SOEs COMPANIES IN IDX

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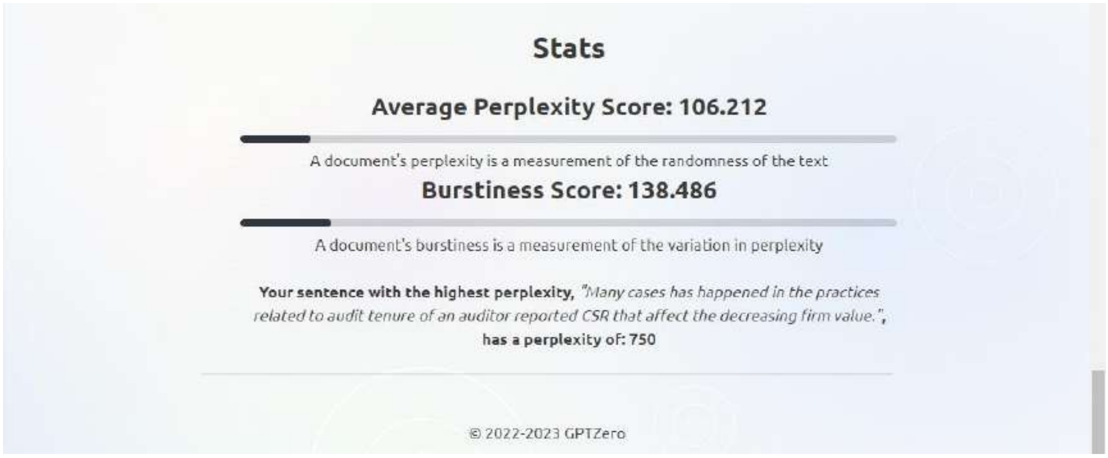
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ABSTRACT

Corporate social responsibility has become the focus of increasing attention in the business world because of its potential to affect the company's financial performance, reputation and firm value. However, with audit tenure and firm size as moderating variables, CSR does not necessarily increase firm value. This phenomenon is interesting to investigate further. The purpose of this research is to determine the effect of CSR on firm value with audit tenure and firm size as moderating variables. This research was conducted with a focus on state-owned enterprises (SOES) listed on the IDX for the period 2013-2022, with a total of 110 samples of SOES. From the test it was found that CSR has a significant positive effect on Firm Value, Audit tenure is not able to moderate the relationship between CSR and firm value in companies with long audit tenure. Meanwhile, firm size moderates the relationship between CSR and firm value, in companies with larger size. From the analysis, it can be concluded that only firm size is able to moderate significantly the relationship between corporate social responsibility and Firm Value in SOES companies.

Keywords: *Corporate Social Responsibility, Audit tenure, Firm size, Firm Value*

INTISARI

Tanggung jawab sosial perusahaan telah menjadi fokus perhatian yang semakin meningkat dalam dunia bisnis karena potensinya untuk mempengaruhi kinerja keuangan perusahaan, reputasi dan nilai perusahaan. Namun, dengan audit tenure dan ukuran perusahaan sebagai variabel pemoderasi, CSR tidak serta merta meningkatkan nilai perusahaan. Fenomena ini menarik untuk diteliti lebih lanjut. Tujuan dari penelitian ini adalah untuk mengetahui pengaruh CSR terhadap nilai perusahaan dengan audit tenure dan ukuran perusahaan sebagai variabel moderasi. Penelitian ini dilakukan dengan fokus pada perusahaan Badan Usaha Milik Negara (SOES) yang terdaftar di BEI periode 2013-2022, dengan jumlah sampel sebanyak 110 perusahaan SOES. Dari pengujian ditemukan bahwa CSR berpengaruh positif signifikan terhadap nilai perusahaan, audit tenure tidak mampu memoderasi hubungan antara CSR dengan nilai perusahaan pada perusahaan dengan audit tenure yang panjang. Sedangkan ukuran perusahaan memoderasi hubungan antara CSR dan nilai perusahaan, pada perusahaan dengan ukuran yang lebih besar. Dari hasil analisis dapat disimpulkan bahwa hanya ukuran perusahaan yang mampu memoderasi secara signifikan hubungan antara corporate social responsibility dan nilai Perusahaan pada perusahaan SOES.

Kata Kunci: *corporate social responsibility, Audit tenure, Ukuran perusahaan, Nilai Perusahaan*