

**PENGARUH CORPORATE SOSIAL RESPONSIBILITY
DISCLOSURE, DEBT TO EQUITY RATIO DAN ASET GROWTH
TERHADAP NILAI PERUSAHAAN PADA PERUSAHAAN
PROPERTI & REAL ESTATE YANG TERDAFTAR DI BEI
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Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh *Corporate Social Responsibility Disclosure*, *Debt To Equity Ratio*, dan *Asset Growth* terhadap nilai perusahaan pada perusahaan subsektor properti dan real estate yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2020–2024. Penelitian ini menggunakan metode kuantitatif dengan pendekatan regresi linier berganda untuk menguji pengaruh parsial dan simultan antara variabel penelitian. Hasil penelitian menunjukkan bahwa secara parsial *Corporate Social Responsibility Disclosure*, *Debt To Equity Ratio*, dan *Asset Growth* tidak berpengaruh signifikan terhadap nilai perusahaan. Namun, secara simultan ketiga variabel tersebut berpengaruh signifikan terhadap nilai perusahaan. Temuan ini mengindikasikan bahwa meskipun masing-masing variabel tidak memiliki pengaruh yang signifikan secara individual, kombinasi antara faktor keuangan dan non-keuangan secara bersama-sama berperan dalam memengaruhi nilai perusahaan pada sektor properti dan real estate..

Kata kunci: *Corporate Social Responsibility Disclosure*, *Asset Growth*, *Debt To Equity Ratio*, Nilai Perusahaan

The Effect of Corporate Social Responsibility Disclosure, Debt To Equity Ratio, and Asset Growth on Firm Value in Property and Real Estate Companies Listed on the Indonesia Stock Exchange for the 2020-2024 Period

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Abstract

This study aims to analyze the effect of Corporate Social Responsibility Disclosure , Debt To Equity Ratio, and Asset Growth on firm value in property and real estate subsector companies listed on the Indonesia Stock Exchange (IDX) during the 2020–2024 period. This study employs a quantitative method using a multiple linear regression approach to examine both partial and simultaneous effects among the research variables. The results indicate that, partially, Corporate Social Responsibility Disclosure , Debt To Equity Ratio, and Asset Growth do not have a significant effect on firm value. However, simultaneously, these three variables have a significant effect on firm value. These findings indicate that although each variable does not individually exert a significant influence, the combination of financial and non-financial factors collectively plays an important role in influencing firm value in the property and real estate sector..

Keywords: *Corporate Social Responsibility Disclosure, Debt To Equity Ratio, Asset Growth, Firm Value*