

ABSTRAK

Penelitian ini dilakukan untuk mengetahui kondisi serta pengaruh *Corporate Social Responsibility* dan *Financial Fraud* terhadap Nilai Perusahaan yang diukur dengan *Ratio Price Book Value* pada perusahaan sektor pertambangan yang terdaftar di Bursa Efek Indonesia periode 2013-2022. Populasi penelitian ini adalah sebanyak 48 dilakukan metode pemilihan sampel yaitu purposive sampling dan di dapat 14 perusahaan yang sesuai dengan kriteria sampel. Pendekatan analisi menggunakan metode kuantitatif dianalisis secara deskriptif dan verifikatif, menggunakan Regresi Data Panel. Pengungkapan pada penelitian ini menggunakan 4 proksi yaitu GRI, ICS, VEDI, dan ISO26000 untuk *Corporate Social Responsibility* (CSR), sedangkan untuk pengungkapan *Financial Farud* menggunakan *F-Score*. Hasil pengujian Hipotesis menunjukkan bahwa terdapat pengaruh signifikan dari *Corporate Social Responsibility* (CSR) dan *Financial Fraud* terhadap Nilai Perusahaan secara simultan. Secara parsial *Corporate Social Responsibility* (CSR) berpengaruh positif signifikan terhadap Nilai Perusahaan sebesar 19,20% dan *Financial Fraud* berpengaruh positif signifikan terhadap Nilai Perusahaan sebesar 34,21%.

Kata kunci : Corporate Social Responsibility (CSR), Financial Fraud, Nilai Perusahaan

ABSTRACT

This research was conducted to determine the conditions and influence of Corporate Social Responsibility and Financial Fraud on Company Value as measured by the Price Book Value Ratio in mining sector companies listed on the Indonesia Stock Exchange for the 2013-2022 period. The population of this study was 48, using a sample selection method, namely purposive sampling, and 14 companies were obtained that met the sample criteria. The analysis approach uses quantitative methods to be analyzed descriptively and verifiably, using Panel Data Regression. Disclosure in this research uses 4 proxies, namely GRI, ICS, VEDI, and ISO26000 for Corporate Social Responsibility (CSR), while for Financial Farud disclosure uses F-Score. Hypothesis testing results show that there is a significant influence of Corporate Social Responsibility (CSR) and Financial Fraud on Company Value simultaneously. Partially, Corporate Social Responsibility (CSR) has a significant positive effect on Company Value of 19.20% and Financial Fraud has a significant positive effect on Company Value of 34.21%.

Keywords: Corporate Social Responsibility (CSR), Financial Fraud, Company Value