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Pengaruh Corporate Social Responsibility, Tax Avoidance dan Kepemilikan Institusional Terhadap Nilai Perusahaan (Studi Empiris Pada Perusahaan Pertambangan yang Terdaftar di BEI Periode 2021 – 2024)

ABSTRAK

Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh Corporate Social Responsibility (CSR), Tax Avoidance, dan Kepemilikan Institusional terhadap Nilai Perusahaan pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2021 – 2024. Penelitian ini menggunakan pendekatan kuantitatif dengan data sekunder yang diperoleh dari laporan keuangan dan laporan tahunan perusahaan, dengan penentuan sampel menggunakan metode *purposive sampling*. Analisis data dilakukan menggunakan metode *purposive sampling*. Analisis data dilakukan menggunakan regresi linier berganda dengan pengujian hipotesis melalui uji t, uji F, dan koefisien determinasi. Hasil penelitian menunjukkan bahwa CSR tidak berpengaruh signifikan terhadap nilai perusahaan, sedangkan Tax Avoidance dan Kepemilikan Institusional berpengaruh positif dan signifikan terhadap nilai perusahaan. Secara simultan, ketiga variabel tersebut berpengaruh terhadap nilai perusahaan. Implikasi penelitian ini menunjukkan bahwa perusahaan perlu mengoptimalkan kebijakan perpajakan dan memperkuat peran kepemilikan institusional dalam meningkatkan nilai perusahaan, sementara pengungkapan CSR perlu ditingkatkan kualitasnya agar memberikan dampak lebih nyata.

Kata Kunci: Corporate Social Responsibility, Tax Avoidance, Kepemilikan Institusional, Nilai Perusahaan

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“The Effect of Corporate Social Responsibility, Tax Avoidance, and Institutional Ownership on Firm Value (An Empirical Study of Mining Companies Listed on the Indonesia Stock Exchange for the 2021 – 2024)

ABSTRACT

This study aims to examine the effect of Corporate Social Responsibility (CSR), Tax Avoidance, and Institutional Ownership on Firm Value in mining companies listed on the Indonesia Stock Exchange (IDX) during the 2021–2024 period. This study employs a quantitative approach using secondary data obtained from companies' annual reports and financial statements, with the sample selected through purposive sampling. Data analysis is conducted using multiple linear regression, accompanied by partial tests (t-test), simultaneous tests (F-test), and coefficient of determination. The results indicate that CSR has no significant effect on firm value, suggesting that CSR disclosure has not yet become a primary consideration for investors in the mining sector. In contrast, tax avoidance has a positive and significant effect on firm value, indicating that efficient and lawful tax management can enhance firm value. Institutional ownership also has a significant effect on firm value by strengthening managerial monitoring and improving corporate governance quality. Simultaneously, CSR, tax avoidance, and institutional ownership significantly affect firm value. The findings imply that companies should optimize tax policies and strengthen institutional ownership to enhance firm value, while improving the quality of CSR disclosure to generate more tangible value in the long term.

Keywords: *Corporate Social Responsibility, Tax Avoidance, Institutional Ownership, Firm Value*