

ABSTRACT

MAHARANI / 2100861201011 / FACULTY OF ECONOMICS / FINANCIAL MANAGEMENT / 2025 / THE EFFECT OF RETURN ON ASSETS AND CURRENT RATIO ON PRICE BOOK VALUE THROUGH CORPORATE SOCIAL RESPONSIBILITY IN THE INDUSTRIALS SECTOR LISTED ON BURSA EFEK INDONESIA PERIOD 2019–2023/ 1st ADVISOR PROF. DR. HJ. ARNA SURYANI, SE, M.AK., AK., CA, 2nd ADVISOR DR. MUFIDAH, SE, M.SI.

This research aims to examine the effect of Return on Assets and Current Ratio on Price Book Value through Corporate Social Responsibility in the Industrials sector listed on IDX Industrials during the 2019–2023 period. The study analyzes both simultaneous and partial effects, as well as direct and indirect influences.

The type of data used in this research is secondary data with a quantitative approach. Data collection was carried out through literature study. Data analysis was conducted using path analysis with the Hypothesis F&T.

The industrials sector is financially analyzed due to its capital intensive nature and strong impact on firm value this research is a census study, meaning that all companies meeting the research criteria were used as samples. The sample consists of 14 Emiten from the Industrials sector listed on IDX Industrials that meet the selection criteria.

The results show that Return on Assets and Current Ratio simultaneously have a significant effect on Corporate Social Responsibility. Partially, Return on Assets has a significant effect on Corporate Social Responsibility, while Current Ratio does not. Furthermore, Return on Assets and Current Ratio also have a significant simultaneous effect on Price Book Value. Partially, Return on Assets has a significant negative effect on Price Book Value, while Current Ratio has a significant effect on Price Book Value.

The results of the path analysis indicate that the total effect of Return on Assets and Current Ratio on Price Book Value through Corporate Social Responsibility is 3,49%. Thus, it can be concluded that Corporate Social Responsibility mediates the effect of Return on Assets and Current Ratio on Price Book Value in the Industrials sector listed on IDX Industrials for the 2019–2023 period.

ABSTRAK

MAHARANI / 2100861201011 / FAKULTAS EKONOMI / MANAJEMEN KEUANGAN / 2025 / PENGARUH *RETURN ON ASSETS* DAN *CURRENT RATIO* TERHADAP *PRICE BOOK VALUE* MELALUI *CORPORATE SOCIAL RESPONSIBILITY* PADA SEKTOR PERINDUSTRIAN YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2019-2023 / DOSEN PEMBIMBING 1 PROF. DR. HJ. ARNA SURYANI, SE, M.AK., AK., CA, DOSEN PEMBIMBING 2 DR. MUFIDAH, SE, M.SI.

Penelitian ini bertujuan untuk menguji pengaruh *Return on Assets* dan *Current Ratio* terhadap *Price Book Value* melalui *Corporate Social Responsibility* pada sektor perindustrian yang terdaftar di BEI Perindustrian selama periode 2019-2023. Penelitian ini menganalisis pengaruh secara simultan maupun parsial, serta pengaruh langsung dan tidak langsung.

Jenis data yang digunakan dalam penelitian ini adalah data sekunder dengan pendekatan kuantitatif. Pengumpulan data dilakukan melalui studi kepustakaan, sedangkan analisis data dilakukan menggunakan analisis jalur dengan Uji Hipotesis F & T.

Sektor perindustrian dianalisis secara finansial karena sifatnya yang padat modal dan memiliki dampak yang kuat terhadap nilai perusahaan. Penelitian ini merupakan studi sensus, yang berarti semua perusahaan yang memenuhi kriteria penelitian digunakan sebagai sampel. Sampel penelitian terdiri dari 14 Emiten dari sektor perindustrian yang terdaftar di BEI Perindustrian yang memenuhi kriteria pemilihan.

Hasil penelitian menunjukkan bahwa *Return on Assets* dan *Current Ratio* secara simultan berpengaruh signifikan terhadap *Corporate Social Responsibility*. Secara parsial, *Return on Assets* berpengaruh signifikan terhadap *Corporate Social Responsibility*, sedangkan *Current Ratio* tidak berpengaruh. Selanjutnya, *Return on Assets* dan *Current Ratio* juga memiliki pengaruh simultan yang signifikan terhadap *Price Book Value*. Secara parsial, *Return on Assets* memiliki pengaruh negatif yang signifikan terhadap *Price Book Value*, sedangkan *Current Ratio* berpengaruh signifikan terhadap *Price Book Value*.

Hasil analisis jalur menunjukkan bahwa total pengaruh *Return on Assets* dan *Current Ratio* terhadap *Price Book Value* melalui *Corporate Social Responsibility* adalah sebesar 3,49%. Dengan demikian, dapat disimpulkan bahwa *Corporate Social Responsibility* memediasi pengaruh *Return on Assets* dan *Current Ratio* terhadap *Price Book Value* pada sektor perindustrian yang terdaftar di BEI Perindustrian untuk periode 2019-2023.

Kata Kunci: *Return on Assets* (ROA), *Current Ratio* (CR), *Price Book Value* (PBV), *Corporate Social Responsibility* (CSR), Sektor Perindustrian.