

**MANAJEMEN RISIKO DAN *MEDIA EXPOSURE***

**SEBAGAI PEMODERASI**

**PENGARUH *CORPORATE SOCIAL RESPONSIBILITY***

**TERHADAP NILAI PERUSAHAAN *HIGH PROFILE***

**DI INDONESIA**

**SKRIPSI**

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**PROGRAM STUDI AKUNTANSI PROGRAM SARJANA**

**FAKULTAS EKONOMI DAN BISNIS**

**UNIVERSITAS PEMBANGUNAN NASIONAL VETERAN JAKARTA**

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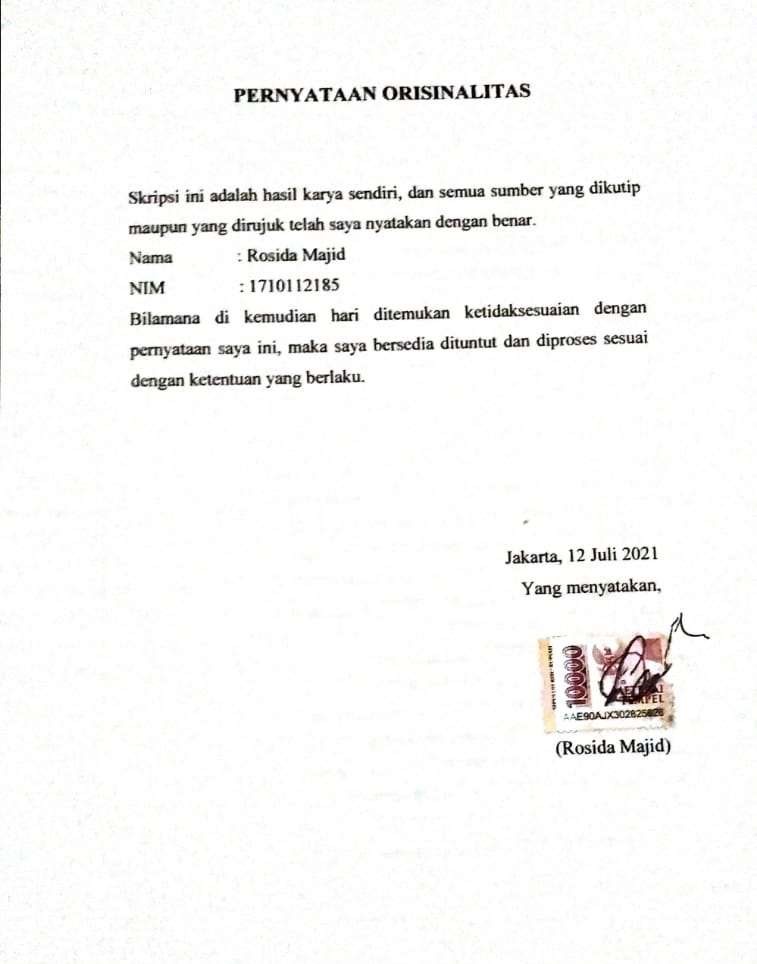
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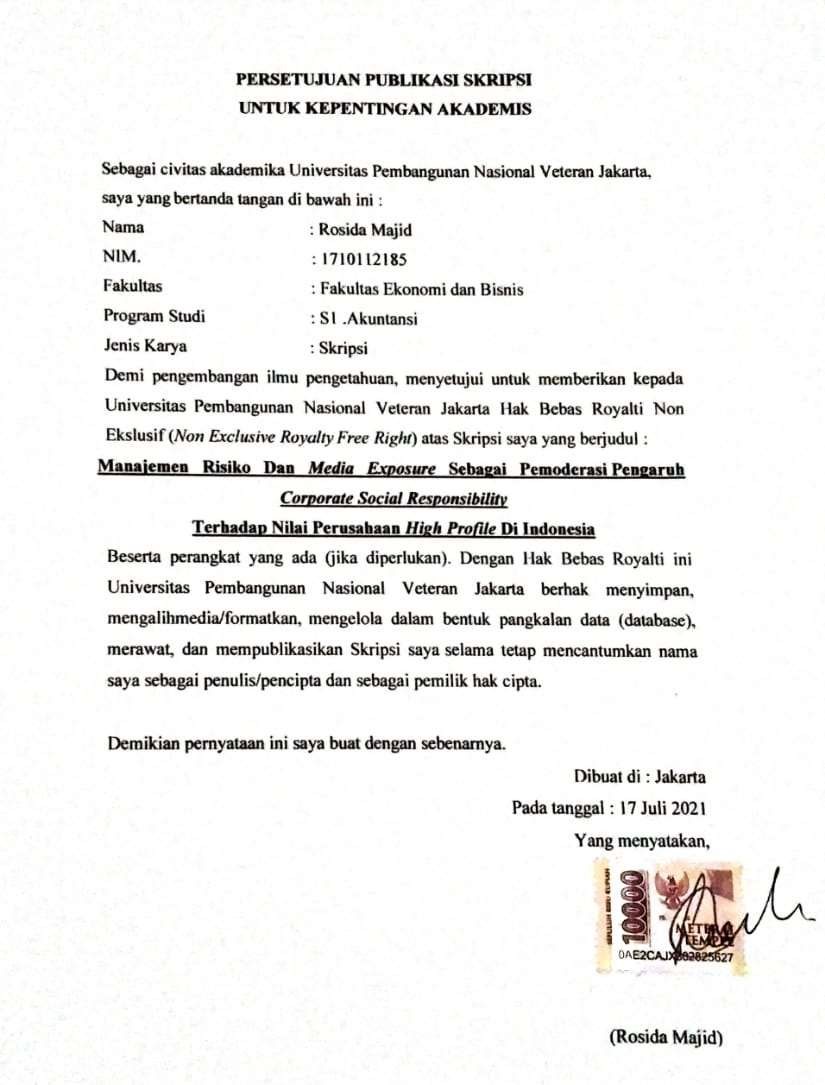
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***RISK MANAGEMENT AND MEDIA EXPOSURE AS MODERATOR THE INFLUENCE OF CORPORATE SOCIAL RESPONSIBILITY ON THE VALUE OF HIGH PROFILE COMPANIES IN INDONESIA***

*By Rosida Majid*

# *Abstract*

*CSR information can give positive signal to its readers, especially investors in making investment decisions, thus affecting the value of the company. The application of appropriate risk management in the company's operational activities can minimize the possibility of failure of the company's activities including the company's CSR activities and provide added value for the company. The interest of high-profile companies to disclose their CSR activities is greater than that of lowprofile companies. Due to their high sensitivity to the company's external interests, high profile companies are not spared from the media. This study aims to obtain empirical evidence on the influence of CSR on the firm value of high profile companies in 2016-2018 along with risk management and media exposure as moderators of this influence. The research method used is a quantitative method with partial regression analysis techniques and moderation obtained from secondary data of 69 research samples. The results of the analysis state that there is a significant positive effect of CSR on the firm value of high profile companies. However, risk management and media exposure cannot moderate the effect of CSR on the firm value of high profile companies.*

*Keywords: Corporate Value, CSR, Risk Management, Media Exposure*

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**SEBAGAI PEMODERASI**

## **PENGARUH *CORPORATE SOCIAL* *RESPONSIBILITY* TERHADAP NILAI PERUSAHAAN *HIGH PROFILE* DI INDONESIA**

Oleh Rosida Majid

# Abstrak

Informasi CSR dapat memberikan sinyal positif kepada pembacanya terutama para investor dalam pengambilan keputusan investasi sehingga mempengaruhi nilai perusahaan. Penerapan manajemen risiko yang tepat dalam aktivitas operasional perusahaan dapat menimalisir kemungkinan kegagalan aktivitas perusahaan termasuk aktivitas CSR perusahaan dan memberikan nilai tambah bagi perusahaan. Kepentingan perusahaan high profile untuk mengungkapkan aktivitas CSR mereka lebih besar dari perusahaan low profile. Dikarenakan sensitivitasnya yang tinggi terhadap kepentingan eksternal perusahaan, perusahaan high profile tidak luput dari media. Penelitian ini bertujuan untuk mendapatkan bukti empiris atas pengaruh CSR terhadap nilai perusahaan high profile tahun 2016-2018 beserta manajemen risiko dan media exposure sebagai pemoderasi pengaruh tersebut. Metode penelitian yang digunakan adalah metode kuantitatif dengan teknik analisis regresi parsial dan moderasi yang diperoleh dari data sekunder perusahaan atas 69 sampel penelitian. Hasil analisis menyatakan terdapat pengaruh positif signifikan CSR terhadap nilai perusahaan high profile. Namun, manajemen risiko dan media exposure tidak dapat memoderasi pengaruh CSR terhadap nilai perusahaan high profile.

Kata Kunci: Nilai Perusahaan, CSR, Manajemen Risiko, Media Exposure

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