

ABSTRACT

This research aims to analyze the influence of firm characteristics and CSR disclosure on firm value in manufacturing companies listed on the Indonesian Sharia Stock Index for the 2020-2022 period. The sampling method used in this research was purposive sampling. The total number of samples in this research was 183 research samples, consisting of 61 companies. The data used in this research was obtained from the annual report, financial report, and sustainability report (if any) of each company in the research sample, which was obtained through the official IDX website, namely www.idx.co.id and the official website each company. The data in this study were analyzed using the classic assumption test before being analyzed using the multiple linear regression test. The results of this research show that firm growth, leverage, and firm age have no effect on the company's CSR disclosure. Meanwhile, profitability and firm size have a positive and significant influence on the company's CSR disclosure. The results of this research also show that CSR disclosure has a positive and significant influence on firm value with firm characteristics (profitability, firm growth, leverage, firm size, and firm age) as control variables.

Keywords: CSR disclosure, firm value, profitability, firm growth, leverage, firm size, firm age.

