

Judul : “Profitabilitas Sebagai Pemediasi Pengaruh *Green Banking* dan *Corporate Social Responsibility* pada Nilai Perusahaan di Perusahaan Perbankan Indonesia”

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ABSTRAK

Nilai perusahaan mencerminkan keberhasilan dan berhubungan dengan harga saham, yang menjadi asumsi penting bagi investor. Memaksimalkan nilai perusahaan berarti memperhatikan kesejahteraan *stakeholder*, bukan hanya fokus pada profit, tetapi juga pada kondisi sosial dan lingkungan melalui kegiatan sosial dan kepedulian terhadap lingkungan. Hal ini memberi citra positif serta prospek keberlanjutan yang dapat menarik investor. Penelitian ini bertujuan untuk mengetahui peran profitabilitas dalam memediasi hubungan antara *green banking*, *corporate social responsibility* (CSR), dan nilai perusahaan di sektor perbankan Indonesia.

Metode penelitian menggunakan pendekatan kuantitatif dengan data sekunder pada perusahaan perbankan yang terdaftar di Bursa Efek Indonesia periode 2020-2023. Sampel diambil menggunakan *purposive sampling* dengan kriteria perusahaan non-Bank Syariah, menghasilkan 172 pengamatan. Teknik analisis data menggunakan regresi linear berganda melalui SmartPLS Versi 3.

Hasil penelitian menunjukkan bahwa *green banking*, CSR, dan profitabilitas masing-masing berpengaruh positif terhadap nilai perusahaan. Profitabilitas juga memediasi pengaruh *green banking* dan CSR terhadap nilai perusahaan. Berdasarkan temuan ini, tiga faktor yang mempengaruhi nilai perusahaan adalah *green banking*, profitabilitas, dan CSR. Faktor-faktor tersebut diharapkan menjadi pertimbangan penting bagi investor, karena nilai perusahaan yang meningkat akan meningkatkan harga saham, memberikan keuntungan (*return*) yang optimal bagi investor.

Kata kunci: *Green Banking*, *CSR*, *Profitabilitas* , *Nilai Perusahaan*

Title : “Profitability as a Mediator of the Effect of Green Banking and Corporate Social Responsibility on Firm Value in Indonesian Banking Companies”

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ABSTRACT

Firm value reflects success and is related to stock price, which is an important assumption for investors. Maximizing company value means paying attention to the welfare of stakeholders, not only focusing on profit but also on social and environmental conditions through social activities and concern for the environment. This gives a positive image and prospects for sustainability that can attract investors. The point of this study is to find out how profitability affects the connection between "green banking," "corporate social responsibility" (CSR), and "firm value" in Bangladeshi banks.

The research method uses a quantitative approach with secondary data on banking companies listed on the Indonesia Stock Exchange for the period 2020-2023. Samples were taken using purposive sampling with the criteria of non-Shariah bank companies, resulting in 172 observations. The data analysis technique used multiple linear regression through SmartPLS Version 3.

The results showed that green banking, CSR, and profitability each had a positive effect on firm value. Profitability also mediates the effect of green banking and CSR on firm value. Based on these findings, the three factors that influence firm value are green banking, profitability, and CSR. These factors are expected to be important considerations for investors because an increased firm value will increase stock prices, providing optimal returns for them.

Keywords: Green Banking, CSR, Profitability, Firm Value