ABSTRAK

PENGARUH CORPORATE SOCIAL RESPONSIBILITY DAN KEPEMILIKAN INSTITUSIONAL TERHADAP NILAI PERUSAHAAN DENGAN BOARD GENDER DIVERSITY SEBAGAI VARIABEL MODERASI PADA PERUSAHAAN PERBANKAN YANG TERDAFTAR DI BEI TAHUN 2020-2024

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Penelitian ini bertujuan untuk menguji pengaruh *corporate social responsibility* dan kepemilikan institusional terhadap nilai perusahaan serta peran *board gender diversity* sebagai variabel moderasi pada perusahaan perbankan yang terdaftar di Bursa Efek Indonesia tahun 2020-2024. Penelitian ini menggunakan pendekatan kuantitatif dengan data sekunder yang bersumber dari laporan tahunan dan laporan keberlanjutan perusahaan. Metode analisis yang digunakan adalah regresi linear berganda dan *moderated regression analysis*. Sampel penelitian ditentukan melalui teknik *purposive sampling*, sehingga diperoleh 21 perusahaan perbankan dengan total 105 observasi.

Nilai perusahaan diukur menggunakan *Price to Book Value* (PBV). *Corporate social responsibility* diukur berdasarkan indeks GRI *Standards* 2021, sementara kepemilikan institusional dan *board gender diversity* diukur menggunakan rasio. Variabel kontrol yang digunakan meliputi ukuran perusahaan, *leverage,* dan profitabilitas. Pengolahan data dilakukan dengan bantuan *software* SPSS versi 25.

Hasil penelitian ini menunjukkan bahwa *corporate social responsibility* tidak berpengaruh signifikan terhadap nilai perusahaan, sedangkan kepemilikan institusional berpengaruh positif dan signifikan terhadap nilai perusahaan. *Board gender diversity* berpengaruh negatif dan signifikan terhadap nilai perusahaan. Selain itu, *board gender diversity* memperlemah pengaruh *corporate social responsibility* terhadap nilai perusahaan, namun tidak memoderasi pengaruh kepemilikan institusional terhadap nilai perusahaan.

Kata kunci: *Corporate Social Responsibility*, Kepemilikan Institusional, Nilai Perusahaan, *Board Gender Diversitiy*, Perbankan

ABSTRACT

THE EFFECT OF CORPORATE SOCIAL RESPONSIBILITY AND INSTITUTIONAL OWNERSHIP ON FIRM VALUE WITH BOARD GENDER DIVERSITY AS A MODERATING VARIABLE IN BANKING COMPANIES LISTED ON THE IDX IN 2020-2024

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This study aims to examine the effect of corporate social responsibility and institutional ownership on firm value and the role of board gender diversity as a moderating variable in banking companies listed on the Indonesia Stock Exchange from 2020 to 2024. This study uses a quantitative approach with secondary data sourced from companies' annual reports and sustainability reports. The analysis methods used are multiple linear regression and moderated regression analysis. The research sample was determined using purposive sampling, resulting in 21 banking companies with a total of 105 observations.

Firm value was measured using Price to Book Value (PBV). Corporate social responsibility was measured based on the GRI Standards 2021 index, while institutional ownership and board gender diversity were measured using ratios. The control variables used included firm size, leverage, and profitability. Data processing was carried out using SPSS version 25 software.

The results of this study indicate that corporate social responsibility does not have a significant effect on firm value, while institutional ownership has a positive and significant effect on firm value. Board gender diversity has a negative and significant effect on firm value. In addition, board gender diversity weakens the effect of corporate social responsibility on firm value, but does not moderate the effect of institutional ownership on firm value.

Keywords: Corporate Social Responsibility, Institutional Ownership, Firm Value, Board Gender Diversity, Banking