

## ABSTRACT

Anggita Larentza, 2023. *The Influence of Intellectual Capital and Corporate Social Responsibility on Stock Return with KAP Big Four As Moderating Variable (in Sharia Banking 2015 - 2023)*. Thesis. Accounting Study Program, Faculty of Economics and Business, PGRI Madiun University. Advisor (I) Nik Amah, S.E., M.Si., CTT., CSRS. Advisor (II) Dr. Maya Novitasari, S.E., M.Ak., CPF.R.

This research aims to examine the influence of Intellectual Capital and Corporate Social Responsibility on Stock Returns with KAP Big Four as Moderating Variables In Sharia Banking 2015-2023. This research is a type of quantitative research with data processing using the IBM SPSS Version 23 application. The population of this research is Sharia Commercial Banks and Sharia Business Units registered with the Financial Services Authority. The sample selection method uses Purposive Sampling technique. Data analysis uses Multiple Linear Regression and Moderating Regression Analysis (MRA). The results of this research show that (1) Intellectual Capital has a significant effect on Stock Return, (2) Corporate Social Responsibility does not have a significant effect on Stock Return, (3) KAP Big Four are unable to moderate the influence of Intellectual Capital on Stock Returns, (4) KAP Big Four was unable to moderate the influence of Corporate Social Responsibility on Stock Return. The latest in research is the addition of a moderating variable in the form of KAP big four. This research is important to fulfill the needs of external parties as a basis for making investment decisions. It is hoped that the results of this research can provide supporting information to increase stock returns when choosing to invest in Sharia Banking.

**Keywords:** *Intellectual Capital, Corporate Social Responsibility, KAP Big Four, Stock Return.*

## ABSTRAK

Anggita Larentza, 2023. Pengaruh *Intellectual Capital* Dan *Corporate Social Responsibility* Terhadap *Stock Return* Dengan KAP Big Four Sebagai Variabel Moderasi (Pada Perbankan Syariah Tahun 2015-2023). Skripsi. Program Studi Akuntansi, Fakultas Ekonomi Dan Bisnis, Universitas PGRI Madiun. Pembimbing (I) Nik Amah, S.E., M.Si., CTT., CSRS. Pembimbing (II) Dr. Maya Novitasari, S.E., M.Ak., CPFR.

Penelitian ini bertujuan untuk menguji Pengaruh *Intellectual Capital* Dan *Corporate Social Responsibility* Terhadap *Stock Return* dengan KAP *Big Four* Sebagai Variabel Moderasi Pada Perbankan Syariah Tahun 2015-2023. Penelitian ini termasuk jenis penelitian kuantitatif dengan pengolahan data menggunakan aplikasi IBM SPSS Versi 23. Populasi penelitian ini adalah Bank Umum Syariah dan Unit Usaha Syariah yang terdaftar di Otoritas Jasa Keuangan. Metode pemilihan sampel menggunakan teknik *Purposive Sampling*. Analisis data menggunakan Regresi Linear Berganda dan *Moderating Regression Analysis* (MRA). Hasil penelitian ini menunjukkan bahwa (1) *Intellectual Capital* berpengaruh signifikan terhadap *Stock Return*, (2) *Corporate Social Responsibility* tidak berpengaruh signifikan terhadap *Stock Return*, (3) KAP *Big Four* tidak mampu memoderasi pengaruh *Intellectual Capital* terhadap *Stock Return*, (4) KAP *Big Four* tidak mampu memoderasi pengaruh *Corporate Social Responsibility* terhadap *Stock Return*. Keterbaruan dalam penelitian yaitu penambahan variabel moderasi berupa KAP *big four*. Penelitian ini penting dilakukan untuk memenuhi kebutuhan pihak eksternal sebagai dasar pengambilan keputusan investasi. Hasil penelitian ini diharapkan dapat memberikan informasi pendukung guna meningkatkan *stock return* saat memilih berinvestasi di Perbankan Syariah.

**Kata Kunci :** *Intellectual Capital, Corporate Social Responsibility, KAP Big Four, Stock Return.*