

ABSTRAK

Lia Qurrotul ‘Aini. 2024. Pengaruh Struktur Modal, *Corporate Social Responsibility*, dan Ukuran Perusahaan Terhadap Nilai Perusahaan dengan Kualitas Audit sebagai Variabel Moderasi. Skripsi. Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis Universitas PGRI Madiun. Pembimbing (I) Dr. Anggita Langgeng Wijaya, S.E., M.Si., Ak., C.A. Pembimbing (II) Abd. Rohman Taufiq, S.E., M.S.A., CSRS., CSRA.,CMA., CIBA., CERA.

Tujuan penelitian untuk menganalisis bukti empiris pengaruh struktur modal, CSR, dan ukuran perusahaan terhadap nilai perusahaan dengan kualitas audit sebagai moderasi. Populasi dalam penelitian ini adalah perusahaan manufaktur sub *sektor property & real estate* yang terdaftar di BEI periode 2018-2022. Sampel penelitian yang digunakan sebanyak 46 perusahaan yang diambil berdasarkan teknik *purposive sampling*. Metode penelitian yang digunakan pendekatan kuantitatif dengan teknik pengumpulan data sekunder melalui *annual report* perusahaan. Hasil dalam penelitian ini menunjukkan bahwa struktur modal tidak berpengaruh terhadap nilai perusahaan. CSR berpengaruh negatif signifikan terhadap nilai perusahaan. Ukuran perusahaan berpengaruh negatif terhadap nilai perusahaan. Kualitas audit tidak dapat memoderasi hubungan antara struktur modal terhadap nilai perusahaan. Kualitas audit tidak dapat memoderasi CSR terhadap nilai perusahaan. Kualitas audit tidak dapat memoderasi ukuran perusahaan terhadap nilai perusahaan.

Kata kunci : Struktur Modal, *Corporate Social Responsibility*, Ukuran Perusahaan, Nilai Perusahaan, Kualitas Audit.

ABSTRAK

Lia Qurrotul ‘Aini. 2024. The Influence of Capital Structure, Corporate Social Responsibility, and Company Size towards Company Value with Audit Quality as a Moderating Variable. Thesis. Accounting Study Program, Faculty of Economics and Business, PGRI Madiun University. Advisor (I) Dr. Anggita Langgeng Wijaya, S.E., M.Si., Ak., C.A. Advisor (II) Abd. Rohman Taufiq, S.E., M.S.A., CSRS., CSRA., CMA., CIBA., CERA.

The Influence of Capital Structure, Corporate Social Responsibility, and Company Size towards Company Value with Audit Quality as a Moderating Variable. The research objective was to analyze empirical evidence of the influence of capital structure, CSR, and company size towards company value with audit quality as a moderator. The population in this research were manufacturing companies in the property & real estate sub-sector listed on the IDX for the 2018-2022 period. The research sample used was 46 companies taken based on purposive sampling technique. The research method used was a quantitative approach with secondary data collection techniques through company annual reports. The results in this study show: capital structure has no effect towards company value. CSR has a significant negative effect towards company value. Company size has a negative effect towards company value. Audit quality cannot moderate the relationship between capital structure and company value. Audit quality cannot moderate CSR towards company value. Audit quality cannot moderate company size towards company value.

Keywords: *Capital Structure, Corporate Social Responsibility, Company Size, Company Value, Audit Quality.*