

ABSTRAK

Nur Anisa Wahyu Puji Astutik. 2024. Pengaruh *Corporate Social Responsibility* dan *Financial Distress* terhadap *Return Saham* dengan Dewan Komisaris Independen sebagai Variabel Moderasi (Studi Empiris pada Perusahaan *Consumer Goods* yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2019 – 2023). Skripsi. Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun. Pembimbing (I) Dr. Anggita Langgeng Wijaya, S.E., M.Si., Ak., CA., Pembimbing (II) Dr. Maya Novitasari, S.E., M.Ak., CPFR.

Tujuan Penelitian untuk mengetahui apakah ada pengaruh *corporate social responsibility* dan *financial distress* terhadap *return* saham. Serta apakah dewan komisaris independen sebagai variabel moderasi mampu memoderasi pengaruh variabel *corporate social responsibility* dan *financial distress* terhadap *return* saham. Teknik penelitian yang digunakan dalam menentukan sampel adalah *purposive sampling* dengan 193 data observasi pada perusahaan *consumer goods* periode 2019 sampai 2024. Metode penelitian yang digunakan yaitu pendekatan kuantitatif dengan menggunakan analisis regresi linier berganda dan uji *Moderate Regression Analysis (MRA)*, serta menggunakan bantuan program *Microsoft Excel* dan *software SPSS* versi 26.

Hasil penelitian ini adalah *corporate social responsibility* berpengaruh terhadap *return* saham, *financial distress* berpengaruh terhadap *return* saham, variabel dewan komisaris independen secara signifikansi tidak mampu memoderasi pengaruh *corporate social responsibility* dan *financial distress* terhadap *return* saham.

Kata Kunci: *Corporate Social Responsibility, Financial Distress, Return Saham, Dewan Komisaris Independen.*

ABSTRACT

Nur Anisa Wahyu Puji Astutik. 2024. The Effect of Corporate Social Responsibility and Financial Distress towards Stock Returns with an Independent Board of Commissioners as a Moderating Variable. (Empirical Study on Consumer Goods Companies Listed on the Indonesia Stock Exchange (IDX) in 2019 – 2023). Thesis. Accounting Study Program, Faculty of Economics and Business, Universitas PGRI Madiun. (I) Dr. Anggita Langgeng Wijaya, S.E., M.Si., Ak., CA., (II) Dr. Maya Novitasari, S.E., M.Ak., CPFR.

The aim of this study was to determine whether there was an effect of corporate social responsibility and financial distress towards stock returns, and whether the independent board of commissioners as a moderating variable is able to moderate the effect of corporate social responsibility and financial distress variables towards stock returns. The research technique used in determining the sample was purposive sampling with 193 observation data on consumer goods companies for the period 2019 to 2024. The research method used was a quantitative approach using multiple linear regression analysis and the Moderate Regression Analysis (MRA) test, and using the assistance of the Microsoft Excel program and SPSS software version 26.

The results of this study are: corporate social responsibility has an effect towards stock returns, financial distress has an effect towards stock returns, the independent board of commissioners variable is significantly unable to moderate the effect of corporate social responsibility and financial distress towards stock returns.

Keywords: Corporate Social Responsibility, Financial Distress, Stock Returns, Independent Board of Commissioners.