

ABSTRAK

Vika Nurdiana. 2024. Pengaruh *Corporate Social Responsibility*, Kepemilikan Manajerial dan CEO *Power* Terhadap Nilai Perusahaan dengan Struktur Modal Sebagai Variabel Moderasi. Skripsi. Program Studi Akuntansi, Fakultas Ekonomi Dan Bisnis, Universitas PGRI Madiun. Pembimbing (I) Abd. Rohman Taufiq, S.E., M.S.A., CSRS., CSRA., CMA., CIBA., CERA. Pembimbing (II) Richo Diana Aviyanti, S.E., M.Ak

Penelitian ini bertujuan untuk menguji pengaruh *corporate sosial responsibility*, kepemilikan manajerial dan CEO *power* terhadap nilai perusahaan dengan struktur modal sebagai variabel moderasi pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2019-2022. Jumlah sampel yang diambil sebanyak 136 sampel dalam 4 tahun dengan teknik *purposive sampling*. Teknik analisis penelitian ini menggunakan *Moderated Regression Analysis* (MRA) dengan bantuan *software* SPSS 25. Berdasarkan hasil uji diperoleh bahwa *Corporate Sosial Responsibility* berpengaruh positif signifikan terhadap nilai perusahaan. Kepemilikan manajerial berpengaruh positif tidak signifikan terhadap nilai perusahaan. CEO *power* berpengaruh negatif signifikan terhadap nilai perusahaan. Struktur modal tidak dapat memoderasi pengaruh *Corporate Sosial Responsibility* dan kepemilikan manajerial terhadap nilai perusahaan. Struktur modal mampu memoderasi CEO *power* terhadap nilai perusahaan.

Kata kunci: CSR, Kepemilikan Manajerial, CEO *Power*, Nilai Perusahaan, Struktur Modal

ABSTRACT

Vika Nurdiana. 2024. The Influence of Corporate Social Responsibility, Managerial Ownership and CEO Power on Company Value with Capital Structure as a Moderating Variable. Thesis. Accounting Study Program, Faculty of Economics and Business, PGRI Madiun University. Supervisor (I) Abd. Rohman Taufiq, S.E., M.S.A., CSRS., CSRA., CMA., CIBA., CERA. Supervisor (II) Richo Diana Aviyanti, S.E., M.Ak

This study aimed to examine the effect of corporate social responsibility, managerial ownership and CEO power towards company value with capital structure as a moderating variable in manufacturing companies listed on the Indonesia Stock Exchange (IDX) in the 2019-2022 period. The number of samples taken was 136 samples in 4 years with a purposive sampling technique. The analysis technique of this study used Moderated Regression Analysis (MRA) with the help of SPSS 25 software. Based on the test results, it is obtained: Corporate Social Responsibility has a significant positive effect towards company value. Managerial ownership has a positive but insignificant effect towards company value. CEO power had a significant negative effect towards company value. Capital structure cannot moderate the effect of Corporate Social Responsibility and managerial ownership towards company value. Capital structure is able to moderate CEO power towards company value.

Keywords: CSR, Managerial Ownership, CEO Power, Company Value, Capital Structure.