

ABSTRAK

Nafi'ah Abiyana. 2024. Pengaruh *Corporate Social Responsibility*, Komisaris Independen, dan Kinerja Keuangan terhadap Nilai Perusahaan. Skripsi. Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun. Pembimbing (I) Dr. Abd. Rahman Taufiq, S.E., MSA. CSRS., CSRA., CMA., CIBA., CERA. Pembimbing (II) Richo Diana Aviyanti.,S.E., M.Ak.

Penelitian ini bertujuan untuk mengetahui pengaruh *Corporate Social Responsibility*, Komisaris Independen, dan Kinerja Keuangan terhadap Nilai Perusahaan. Penelitian ini menggunakan data sekunder berupa laporan tahunan perusahaan dan laporan keberlanjutan perusahaan Sektor Energi yang terdaftar di Bursa Efek Indonesia periode 2018-2022 dengan jumlah 77 perusahaan. Teknik pengambilan sampel menggunakan metode *purposive sampling* sehingga diperoleh data yang diolah 200. Teknik analisis data menggunakan analisis regresi linier berganda dan diolah menggunakan program SPSS versi 25. Hasil penelitian ini adalah *corporate social responsibility* berpengaruh terhadap nilai perusahaan, komisaris independen berpengaruh terhadap nilai perusahaan, dan kinerja keuangan tidak berpengaruh terhadap nilai perusahaan.

Kata Kunci: *Corporate Social Responsibility*, Komisaris Independen, Kinerja Keuangan, Nilai Perusahaan

ABSTRACT

Nafi'ah Abiyana. 2024. The Influence of Corporate Social Responsibility, Independent Commissioners, and Financial Performance towards Company Value. Skripsi. Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun. Pembimbing (I) Dr. Abd. Rahman Taufiq, S.E., MSA. CSRS., CSRA., CMA., CIBA., CERA. Pembimbing (II) Richo Diana Aviyanti.,S.E., M.Ak.

This research aimed to determine the influence of corporate social responsibility, independent commissioners, and financial performance towards company value. This research used secondary data in the form of company annual reports and sustainability reports for Energy Sector companies listed on the Indonesia Stock Exchange for the 2018-2022 period with a total of 77 companies. The sampling technique used a purposive sampling method so that 200 data are obtained. The data analysis technique used multiple linear regression analysis and was processed using the SPSS version 25 program. The results of this research are: corporate social responsibility has an effect towards company value, independent commissioners have an effect towards company value, and financial performance has no effect towards company value

Keywords: Corporate Social Responsibility, Independent Commissioner, Financial Performance, Company Value.