

ABSTRAK

Monita Anggraini. 2024. Pengaruh *Corporate Social Responsibility* (CSR), Kepemilikan Manajerial, Dan Kepemilikan Institusional Terhadap Nilai Perusahaan Dengan Asimetri Informasi Sebagai Variabel Moderasi (Studi Kasus Pada Perusahaan Pertambangan Sector Energy Yang Terdaftar Di Bursa Efek Indonesia Periode 2018-2022). Skripsi. Program Studi Akuntansi, Fakultas Ekonomi Dan Bisnis, Universitas PGRI Madiun. Pembimbing (I) Dr. Anny Widiasmara, S.E., M.Si., CSRS., Pembimbing (II) Erma Wulan Sari, S.Pd,M.Ak.

Tujuan penelitian untuk mengetahui pengaruh *corporate social responsibility* (CSR), kepemilikan manajerial, dan kepemilikan institusional terhadap nilai perusahaan dengan asimetri informasi sebagai variabel moderasi. Penelitian ini dilakukan pada perusahaan pertambangan sektor energi yang terdaftar di BEI periode 2018-2022. Data yang digunakan adalah data sekunder berupa *annual report* dan *sustainability report* periode 2018-2022 yang diakses melalui www.idx.co.id serta diakses dari masing-masing perusahaan. Populasi penelitian ini memiliki sebanyak 76 perusahaan. Teknik pengambilan sampel menggunakan metode *purposive sampling* sehingga diperoleh sampel sebanyak 55 perusahaan. Metode yang digunakan yaitu pendekatan kuantitatif dengan menggunakan teknik analisis regresi linier berganda dan *moderated regression analysis* (MRA) serta diolah menggunakan program SPSS versi 26.

Hasil penelitian ini menunjukkan bahwa *corporate social responsibility* berpengaruh terhadap nilai perusahaan, kepemilikan manajerial tidak berpengaruh terhadap nilai perusahaan, kepemilikan institusional berpengaruh terhadap nilai perusahaan, asimetri informasi tidak memoderasi *corporate social responsibility* terhadap nilai perusahaan, asimetri informasi dapat memoderasi kepemilikan manajerial terhadap nilai perusahaan, asimetri informasi dapat memoderasi kepemilikan institusional terhadap nilai perusahaan.

Kata Kunci: *Corporate Social Responsibility* (CSR), *Kepemilikan Manajerial*, *Kepemilikan Institusional*, *Nilai Perusahaan*, *Asimetri Informasi*.

ABSTRACT

Monita Anggraini. 2024. The Effect of Corporate Social Responsibility (CSR), Managerial Ownership, and Institutional Ownership towards Company Value with Information Asymmetry as a Moderating Variable (Case Study of Mining Companies in the Energy Sector Listed on the Indonesia Stock Exchange for the 2018-2022 Period). Thesis. Accounting Study Program, Faculty of Economics and Business, Universitas PGRI Madiun, Advisor (1) Dr. Anny Widiastara, S.E., M.Si., CSRS., Advisor (II) Erma Wulan Sari, S.Pd,M.Ak.

The aim of this study was to determine the effect of corporate social responsibility (CSR), managerial ownership, and institutional ownership towards company value with information asymmetry as a moderating variable. This study was conducted on mining companies in the energy sector listed on the IDX for the 2018-2022 period. The data used were secondary data in the form of annual reports and sustainability reports for the 2018-2022 period which are accessed via www.idx.co.id and accessed from each company. The population of this study had 76 companies. The sampling technique used the purposive sampling method, so sample of 55 companies was obtained. The method used was a quantitative approach using multiple linear regression analysis techniques and moderated regression analysis (MRA) and processed using the SPSS version 26 program.

The results of this study indicate: corporate social responsibility affects company value, managerial ownership does not affect company value, institutional ownership affects company value, information asymmetry does not moderate corporate social responsibility towards company value, information asymmetry can moderate managerial ownership towards company value, information asymmetry can moderate institutional ownership towards company value.

Keywords: Corporate Social Responsibility (CSR), Managerial Ownership, Institutional Ownership, Company Value, Information Asymmetry