

ABSTRAK

Zulin Nurchayati Putri, 2024, Pengaruh *Corporate Social Responsibility Disclosure* Terhadap Nilai Perusahaan Dengan Keragaman Gender Dewan Direksi Sebagai Variabel Moderasi. Skripsi. Program Studi Manajemen, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun. Pembimbing (I) Ibu Dr Diyah Santi Hariyani, S.E., M.Si. Pembimbing (II) Ibu Liliek Nur Sulistiyowati, S.E., M.M.

Penelitian ini bertujuan untuk mengkaji pengaruh *Corporate Social Responsibility Disclosure* terhadap nilai perusahaan dengan keragaman gender dewan direksi sebagai variabel moderasi studi kasus pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2021-2023. Sampel diperoleh dari perusahaan manufaktur yang menerbitkan *sustainability report* secara berturut-turut selama periode tahun 2021-2023 menggunakan teknik *purposive sampling* sehingga didapatkan sampel sebanyak 159. Metode yang digunakan dalam penelitian ini adalah metode kuantitatif dengan menggunakan *software* SPSS versi 24. Analisis data menggunakan regresi linier sederhana.

Hasil penelitian ini menunjukkan bahwa *Corporate Social Responsibility Disclosure* berpengaruh positif signifikan terhadap nilai perusahaan. Sedangkan, keberagaman gender dewan direksi berpengaruh signifikan artinya dapat memoderasi pengaruh antara *Corporate Social Responsibility Disclosure* terhadap nilai perusahaan.

Kata kunci : *Corporate Social Responsibility Disclosure*, Nilai Perusahaan, Keberagaman Gender Dewan Direksi.

ABSTRACT

Zulin Nurchayati Putri, 2024, The Effect of Corporate Social Responsibility Disclosure on Firm Value with Board Gender Diversity as a Moderating Variable. Thesis. Management Study Program, Faculty of Economics and Business, PGRI Madiun University. Supervisor (I) Mrs. Dr Diah Santi Hariyani, S.E., M.Si. Supervisor (II) Mrs. Liliek Nur Sulistiyowati, S.E., M.M.

This study aims to examine the effect of Corporate Social Responsibility Disclosure toward company value with gender diversity of the board of directors as a moderating variable of case studies in manufacturing companies listed on the Indonesia Stock Exchange (IDX) in 2021-2023 period. Samples were obtained from manufacturing companies that published sustainability reports consecutively during the period 2021-2023 using purposive sampling techniques so that a sample of 159 was obtained. The method used in this study was a quantitative using SPSS software version 24. Data analysis using simple linear regression.

The results of this study indicate: Corporate Social Responsibility Disclosure has a significant positive effect towards company value. Meanwhile, gender diversity of the board of directors has a significant effect, meaning it can moderate the effect between Corporate Social Responsibility Disclosure towards company value.

Keywords: Corporate Social Responsibility Disclosure, Company Value, Gender Diversity.