

ABSTRAK

Anggita Putri Pramudyawati. 2026. Pengaruh ESG *Disclosure* dan *Capital Structure* Terhadap *Firm Value* Dengan *Board Gender Diversity* Sebagai Variabel Moderasi. Skripsi. Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun. Pembimbing (I) Dr. Maya Novitasari, S.E., M.Ak., CPFR, Pembimbing (II) Nik Amah., S.E., M.Si., CTT., CSRS.

Penelitian ini bertujuan untuk menguji pengaruh ESG *disclosure* dan *capital structure* terhadap *firm value* dengan *board gender diversity* sebagai variabel moderasi. Penelitian dilakukan dengan pendekatan kuantitatif menggunakan data sekunder berupa *annual report* dan *sustainability report* perusahaan. Populasi penelitian ini adalah 425 data perusahaan sektor properti dan real estate yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2021-2025. Pengambilan sampel menggunakan teknik *purposive sampling* sehingga diperoleh sampel sebanyak 332 data perusahaan. Teknik analisis data yang digunakan adalah regresi linier berganda dan *moderated regression analysis* (MRA) dengan bantuan SPSS versi 24. Hasil penelitian menunjukkan bahwa ESG *disclosure* memiliki pengaruh negatif signifikan terhadap *firm value* dan *capital structure* memiliki pengaruh positif signifikan terhadap *firm value*. Selain itu, *board gender diversity* dapat memoderasi pengaruh ESG *disclosure* terhadap *firm value*, tetapi *board gender diversity* tidak dapat memoderasi pengaruh *capital structure* terhadap *firm value*.

Kata Kunci: ESG *disclosure*, *capital structure*, *firm value*, *board gender diversity*.

ABSTRACT

Anggita Putri Pramudyawati. 2026. *The influence of ESG Disclosure and Capital Structure on Firm Value with Board Gender Diversity as a Moderating Variable*. Undergraduate Thesis. Accounting Study Program, Faculty of Economics and Business, Universitas PGRI Madiun. Supervisor (I) Dr. Maya Novitasari, S.E., M.Ak., CPFR, Supervisor (II) Nik Amah., S.E., M.Si., CTT., CSRS.

This study aims to examine the impact of ESG disclosure and capital structure on firm value, with board gender diversity serving as a moderating variable. A quantitative approach was employed using secondary data derived from corporate annual and sustainability reports. The study population consisted of 425 data points from property and real estate sector companies listed on the Indonesia Stock Exchange (IDX) between 2021 and 2025. Purposive sampling was used to select the sample, resulting in 332 company data points. Data analysis was conducted using multiple linear regression and moderated regression analysis (MRA) with the aid of SPSS version 24. The results indicate that ESG disclosure has a significant negative effect on firm value, while capital structure has a significant positive effect on firm value. Furthermore, board gender diversity moderates the effect of ESG disclosure on firm value but does not moderate the effect of capital structure on firm value.

Keywords: ESG disclosure, capital structure, firm value, board gender diversity