

ABSTRAK

Angella Putri G.W 2026. Pengaruh *Corporate Social Responsibility* Dan *Green Innovation* Terhadap Nilai Perusahaan Dengan *Board Size* Sebagai Moderasi Skripsi. Program Studi Akuntansi, Fakultas Ekonomi Dan Bisnis, Universitas PGRI Madiun. Pembimbing (I) Dr. Anny Widiasmara, S.E., M.Si, CSRS Pembimbing (II) Dra. Juli Murwani, M.Si.

Penelitian ini bertujuan untuk memperoleh bukti empiris mengenai Pengaruh *Corporate Social Responsibility* Dan *Green Innovation* Terhadap Nilai Perusahaan Dengan *Board Size* Sebagai Moderasi. Penelitian ini dilakukan pada perusahaan perusahaan energy yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2020-2024. Penelitian menggunakan pendekatan kuantitatif dengan data sekunder yang diperoleh dari laporan keuangan tahunan perusahaan. Teknik pengambilan sampel menggunakan *purposive sampling* berdasarkan kriteria yang telah ditetapkan. Analisis data dilakukan menggunakan *Moderated Regression Analysis* (MRA) dengan bantuan aplikasi IBM SPS Statistics 26. Hasil penelitian menunjukkan bahwa *Corporate Social Responsibility* berpengaruh positif terhadap nilai perusahaan, *Green Innovation* berpengaruh negatif terhadap nilai perusahaan, sedangkan kepemilikan *Corporate Social Responsibility* tidak mampu memoderasi pengaruh *Board Size* namun *Green Innovation* mampu memoderasi pengaruh *Board Size* terhadap nilai perusahaan

Kata kunci : *Corporate Social Responsibility*, *Green Innovation*, Nilai Perusahaan, *Board Size*

ABSTRACT

Angella Putri G.W. (2026). *The Influence of Corporate Social Responsibility and Green Innovation on Firm Value with Board Size as a Moderating Variable*. Undergraduate Thesis. Accounting Study Program, Faculty of Economics and Business, Universitas PGRI Madiun. Supervisors: (I) Dr. Anny Widiasmara, S.E., M.Si., CSRS; (II) Dra. Juli Murwani, M.Si.

This study aims to obtain empirical evidence regarding the influence of Corporate Social Responsibility and Green Innovation on firm value, with Board Size acting as a moderating variable. The research was conducted on energy companies listed on the Indonesia Stock Exchange (IDX) during the 2020–2024 period. A quantitative approach was employed, utilizing secondary data obtained from the companies' annual financial reports. Purposive sampling was used to select the sample based on established criteria. Data analysis was performed using Moderated Regression Analysis (MRA) with the aid of IBM SPSS Statistics 26 software. The results indicate that Corporate Social Responsibility has a positive effect on firm value, while Green Innovation has a negative effect on firm value. Furthermore, while Corporate Social Responsibility did not moderate the influence of Board Size, Green Innovation was found to moderate the influence of Board Size on firm value.

Keywords: *Corporate Social Responsibility, Green Innovation, Firm Value, Board Size*