

ABSTRAK

Penelitian ini menguji pengaruh diversitas gender dan struktur modal terhadap nilai perusahaan dengan corporate social responsibility sebagai variabel intervening pada perusahaan manufaktur yang terdaftar di bursa efek indonesia (bei) pada periode 2015 – 2019. Berdasarkan hasil purposive sampling diperoleh data sebanyak 55 perusahaan manufaktur yang memenuhi kriteria sampel. Pengujian ini dilakukan menggunakan analisis jalur (Path Analysis). Pengolahan data pada penelitian ini dengan menggunakan SPSS versi 25.

Hasil pengujian hipotesis menunjukan bahwa diversitas gender dan struktur modal berpengaruh positif terhadap corporate social responsibility, struktur modal berpengaruh positif terhadap nilai perusahaan, strukttur modal dan corporate sosial responsibility tidak berpengaruh terhadap nilai perusahaan, corporate social responsibility tidak mampu memediasi hubungan diversitas gender terhadap nilai perusahaan dan corporate social responsibility juga tidak mampu memediasi hubungan struktur modal terhadap nilai perusahaan pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI).

Kata Kunci: Diversitas Gender, Struktur Modal, Nilai Perusahaan dan Corporate Social Responsibility

ABSTRACT

This study examines the effect of gender diversity and capital structure on firm value with corporate social responsibility as an intervening variable in manufacturing companies listed on the Indonesian stock exchange (bei) in the 2015 - 2019 period. sample. This test is carried out using path analysis. Data processing in this study using SPSS version 25.

The results of hypothesis testing show that gender diversity and capital structure have a positive effect on corporate social responsibility, capital structure has a positive effect on firm value, capital structure and corporate social responsibility have no effect on firm value. Responsibility is not able to mediate the relationship between gender diversity and firm value and corporate social responsibility is also unable to mediate the relationship between capital structure and firm value in manufacturing companies listed on the Indonesia Stock Exchange (IDX).

Keywords: Gender Diversity, Capital Structure, Corporate Values and Corporate Social Responsibility