

ABSTRAK

PENGARUH PENGUNGKAPAN *CORPORATE SOCIAL RESPONSIBILITY* (CSR) TERHADAP HARGA SAHAM

(Studi Empiris Pada Perusahaan yang Terdaftar di Bursa Efek Indonesia Periode 2023_2024)

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Pengungkapan *Corporate Social Responsibility* (CSR) penting untuk penelitian ini karena informasi *Corporate Social Responsibility* (CSR) dapat memengaruhi harga saham suatu perusahaan. Penelitian ini bertujuan untuk menganalisis pengaruh pengungkapan *Corporate Social Responsibility* (CSR) terhadap harga saham. Ukuran perusahaan sebagai variabel kontrol pada perusahaan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2023–2024.

Penelitian ini menggunakan pendekatan kuantitatif dengan data sekunder. Populasi penelitian terdiri atas 956 perusahaan, sedangkan sampel penelitian sebanyak 128 perusahaan yang dipilih menggunakan teknik *purposive sampling*. Analisis data dilakukan menggunakan regresi linear berganda dengan bantuan IBM SPSS Statistics 26.

Hasil penelitian menunjukkan bahwa pengungkapan *Corporate Social Responsibility* (CSR) berpengaruh positif terhadap harga saham. Selain itu, ukuran perusahaan sebagai variabel kontrol juga berpengaruh positif terhadap harga saham. Hasil tersebut menunjukkan bahwa pengungkapan CSR dapat menjadi salah satu informasi non-keuangan yang dipertimbangkan investor dalam mengambil keputusan.

Kata Kunci: Pengungkapan *corporate social responsibility*, harga saham, ukuran perusahaan

ABSTRACT

**THE EFFECT OF CORPORATE SOCIAL RESPONSIBILITY (CSR)
DISCLOSURE ON STOCK PRICES**

*(An Empirical Study of Listed Companies on the Indonesia Stock Exchange for the
2023–2024 Period)*

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Corporate Social Responsibility (CSR) Disclosure was important for this study because Corporate Social Responsibility (CSR) could effect a company;s stock prices. This study aims to analyze the effect of Corporate Social Responsibility (CSR) disclosure on stock prices. Firm size as a control variable, in companies listed on the Indonesia Stock Exchange (IDX) during the 2023–2024 period.

This study employed a quantitative approach using secondary data. The research population consisted of 956 companies, while the sample comprised 128 companies selected using the purposive sampling technique. The data were analyzed using multiple linear regression with the assistance of IBM SPSS Statistics 26.

The results indicated that Corporate Social Responsibility (CSR) disclosure had a positive effect on stock prices. In addition, firm size, as a control variable, also had a positive effect on stock prices. These findings suggested that CSR disclosure can serve as one of the non-financial information sources considered by investors in making investment decisions..

Keywords: Corporate social responsibility disclosure, stock price, firm size