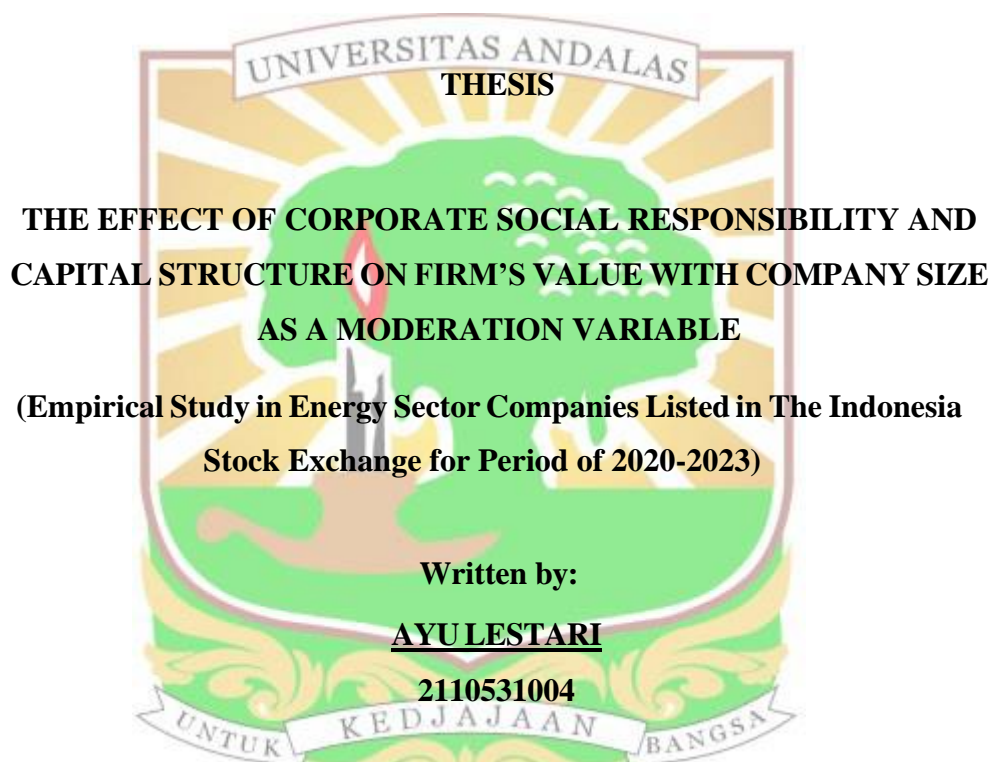




**DEPARTMENT OF ACCOUNTING
FACULTY OF ECONOMICS AND BUSINESS
UNIVERSITAS ANDALAS**



**THE EFFECT OF CORPORATE SOCIAL RESPONSIBILITY AND
CAPITAL STRUCTURE ON FIRM'S VALUE WITH COMPANY SIZE
AS A MODERATION VARIABLE**

**(Empirical Study in Energy Sector Companies Listed in The Indonesia
Stock Exchange for Period of 2020-2023)**

Written by:

AYULESTARI

2110531004

Thesis Advisor:

Drs. Riwayadi, MBA., Ak., CA., CPMA., CSRA., CRP., ASEAN CPA

Submitted to Fulfil One of the Requirements to Obtain a Bachelor of Degree

Accounting

PADANG

2025

ABSTRACT

This study aims to obtain empirical evidence on the influence of Corporate Social Responsibility (CSR) and Capital Structure on company value in the energy sector, as well as the moderating role of company size. The research method used is quantitative, with measurements of relevant variables. Data were collected from financial statements of companies listed on the Indonesia Stock Exchange (IDX), with a population of 90 companies. Sample selection was carried out using the purposive sampling method. The results of the analysis show that CSR has a positive and significant influence on company value in the energy sector, indicating that companies that are active in social responsibility practices tend to have higher value in the eyes of stakeholders. Conversely, capital structure does not show a significant influence on company value. In addition, company size does not function as a moderating variable in the relationship between CSR and capital structure on company value in the energy sector. These findings provide important insights for companies in managing social responsibility and capital structure to increase company value.

Keywords: Corporate Social Responsibility, Capital Structure, Firm Value, Company Size, Energy Sector

