

ABSTRACT

THE EFFECT OF CORPORATE SOCIAL RESPONSIBILITY, INSTITUTIONAL OWNERSHIP, BOARD OF DIRECTORS, AND AUDIT COMMITTEE ON FINANCIAL STABILITY

(Case Study on Pharmaceutical Industry Companies Listed on the Indonesia Stock Exchange for the Period 2019-2023)

Oleh:

Silma Naurotu Salsabila

NIM. 213403002

Guide I : H. Tedi Rustendi S.E., M.Si., Ak., CA., Asean CPA

Guide II : Nisa Noor Wahid S.E.M.M.

This reasearch aims to determine: How is Corporate Social Responsibility, Institutional Ownership, Board of Directors, Audit Committee and Financial Stability in pharmaceutical companies listed on the Indonesia Stock Exchange in 2019-2023. And how the effect of Corporate Social Responsibility, Institutional Ownership, Board of Directors, and Audit Committee partially and simultaneously on Financial Stability in pharmaceutical companies listed on the Indonesia Stock Exchange in 2019-2023. Data is obtained from the Indonesia Stock Exchange website and the website of each company. The research method used is a quantitative method with a descriptive approach with purposive sampling as a sampling technique. The analysis method uses panel data regression with analysis tools using EvIEWS 12 software. The results showed that: (1) Corporate Social Responsibility has an average value that increases every year, while Institutional Ownership, Board of Directors, Audit Committee and Financial Stability have an average value that fluctuates every year. (2) Corporate Social Responsibility partially has no effect on financial stability, Institutional Ownership partially has no effect on financial stability, the Board of Directors partially has no effect on financial stability, the Audit Committee partially has no effect on financial stability. (3) Corporate Social Responsibility, Institutional Ownership, Board of Directors, and Audit Committee together have an effect on Financial Stability in pharmaceutical companies listed on the Indonesia Stock Exchange in 2019-2023.

Keywords: Corporate Social Responsibility, Institutional Ownership, Board of Directors, Audit Committee, Financial Stability.

ABSTRAK

**PENGARUH *CORPORATE SOCIAL RESPONSIBILITY*,
KEPEMILIKAN INSTITUSIONAL, DEWAN DIREKSI, DAN
KOMITE AUDIT TERHADAP *FINANCIAL STABILITY***
(Studi Kasus Pada Perusahaan Industri Farmasi yang Terdaftar
di Bursa Efek Indonesia Periode 2019-2023)

Oleh:

Silma Naurotu Salsabila

NIM. 213403002

Pembimbing I : H. Tedi Rustendi S.E., M.Si., Ak., CA., Asean CPA

Pembimbing II : Nisa Noor Wahid S.E.M.M.

Penelitian ini bertujuan untuk mengetahui: Bagaimana *Corporate Social Responsibility*, Kepemilikan Institusional, Dewan Direksi, Komite Audit dan *Financial Stability* pada perusahaan farmasi yang terdaftar di Bursa Efek Indonesia tahun 2019-2023. Dan bagaimana pengaruh *Corporate Social Responsibility*, Kepemilikan Institusional, Dewan Direksi, dan Komite Audit secara parsial dan secara simultan terhadap *Financial Stability* pada perusahaan farmasi yang terdaftar di Bursa Efek Indonesia tahun 2019-2023. Data diperoleh dari *website* Bursa Efek Indonesia dan *website* masing-masing perusahaan. Metode penelitian yang digunakan adalah metode kuantitatif dengan pendekatan deskriptif dengan *puspositive sampling* sebagai teknik pengambilan sampel. Metode analisis menggunakan regresi data panel dengan alat bantu analisis menggunakan *software* Eviews 12. Hasil penelitian menunjukkan bahwa: (1) *Corporate Social Responsibility* memiliki nilai rata-rata yang meningkat setiap tahunnya, sedangkan Kepemilikan Institusional, Dewan Direksi, Komite Audit dan *Financial Stability* memiliki nilai rata-rata yang berfluktuasi setiap tahunnya. (2) *Corporate Social Responsibility* secara parsial tidak berpengaruh terhadap *financial stability*, Kepemilikan Institusional secara parsial tidak berpengaruh terhadap *financial stability*, Dewan Direksi secara parsial tidak berpengaruh terhadap *financial stability*, Komite Audit secara parsial tidak berpengaruh terhadap *financial stability*. (3) *Corporate Social Responsibility*, Kepemilikan Institusional, Dewan Direksi, dan Komite Audit secara bersama-sama berpengaruh terhadap *Financial Stability* pada perusahaan farmasi yang terdaftar di Bursa Efek Indonesia tahun 2019-2023.

Kata kunci: *Corporate Social Responsibility*, Kepemilikan Institusional, Dewan Direksi, Komite Audit, *Financial Stability*.