ABSTRAK

Ira Maulana Amilah, 2024. Pengaruh *Intangible Asset* dan *Corporate Social Responsibility* Terhadap Kinerja Saham : Studi Pada Indeks Pefindo Bursa Efek Indonesia. Skripsi: Program Studi Akuntansi Fakultas Ekonomi dan Bisnis Universitas Wiraraja. Pembimbing: Hafidhah, S.E., M.Ak.

Tujuan dari penelitian yaitu menganalisis pengaruh *Intangible Asset* dan *Corporate Social Responsibility* Terhadap Kinerja Saham. Penelitian ini menggunakan metode penelitian kuantitatif. Teknik pengumpulan data diperoleh dari sumber-sumber yang terkait dengan Indeks Pefindo yang berupa laporan keuangan tahunan 2019-2023 diterbitkan oleh Indeks Pefindo di website resmi Bursa Efek Indonesia(BEI). Alat uji yang digunakan dalam penelitian ini adalah SPSS 21. Populasi pada penelitian ini 25 perusahaan yang terdaftar di Bursa Efek Indonesia dengan pemilihan sampel menggunakan *purposive sampling* dan diperoleh sampel sebanyak 125 dengan periode penelitian lima tahun. Hasil penelitian ini menunjukkan bahwa *Intangible Asset* tidak berpengaruh signifikan terhadap kinerja saham, dan *Corporate Social Responsibility* berpengaruh signifikan terhadap kinerja saham. Penelitian ini berkontribusi dengan mengeksplorasi faktor-faktor yang akan membantu menjelaskan mekanisme membangun pelanggan dalam kinerja saham berbasis *Intangible Asset* dan *Corporate Social Responsibility.*

Kata Kunci : *Intangible Asset, Corporate Social Responsibility,* Kinerja Saham

ABSTRACT

Ira Maulana Amilah, *2024.* **The Influence of Intangible Assets and Corporate Social Responsibility on Stock Performance: Study of the Pefindo Index for the Indonesian Stock Exchange.** *Thesis: Accounting Study Program, Faculty of Economics and Business, Wiraraja University. Supervisor: Hafidhah, S.E., M.Ak.*

The aim of the research is to analyze the influence of Intangible Assets and Corporate Social Responsibility on Stock Performance. This research uses quantitative research methods. Data collection techniques were obtained from sources related to the Pefindo Index in the form of the 2019-2023 annual financial report published by the Pefindo Index on the official website of the Indonesia Stock Exchange (BEI). The test tool used in this research was SPSS 21. The population in this research was 25 companies listed on the Indonesia Stock Exchange with sample selection using purposive sampling and a sample of 125 was obtained over a five year research period. The results of this research show that intangible assets does not have a significant effect on stock performance, and corporate social responsibility have a significant effect on stock performance. This research contributes by exploring factors that will help explain the mechanisms for building customers in stock performance based on Intangible Assets and Corporate Social Responsibility.

Keywords: *Intangible Assets, Corporate Social Responsibility, Stock Performance.*