

**PENGARUH *RELATED PARTY TRANSACTIONS*, *PHILANTHROPY DISCLOSURE*, *GENDER DIVERSITY* DAN *RESEARCH & DEVELOPMENT* TERHADAP NILAI PERUSAHAAN**

**(Studi Empiris pada Perusahaan Manufaktur Sektor Kesehatan Industri Farmasi yang Terdaftar di Bursa Efek Indonesia periode 2016-2020)**

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**ABSTRAK**

Studi ini bertujuan untuk mendeskripsikan dampak *related party transaction*, *philanthropy disclosure*, *gender diversity* dan *research & development* terhadap nilai perusahaan pada perusahaan manufaktur sektor kesehatan industri farmasi yang terdaftar di Bursa Efek Indonesia selama periode 2016-2020. Penelitian ini menggunakan jenis kuantitatif, dimana catatan berupa angka-angka. Perolehan data statistic yang digunakan tertuang dalam situs web BEI dan *annual report*. Dengan total perusahaan sebagai populasi yaitu 11 perusahaan. Terdapat 40 unit data analisis yang dijadikan sebagai sampel, dimana pengambilan sampel diseleksi dengan kriteria yang ditentukan oleh peneliti. Metode yang digunakan adalah regresi linier berganda yang diolah dengan bantuan *software* SPSS model 25. Dari beberapa pengujian menghasilkan bahwa *related party transactions*, *philanthropy disclosure* dan *research & development* secara parsial memiliki pengaruh positif dan signifikan terhadap nilai perusahaan, pada saat yang sama *gender diversity* tidak memiliki pengaruh terhadap nilai perusahaan.

**Kata Kunci:** *related party transactions*, *philanthropy disclosure*, *gender diversity*, *research & development*, nilai perusahaan

**THE EFFECT OF RELATED PARTY TRANSACTIONS, PHILANTHROPY  
DISCLOSURE, GENDER DIVERSITY AND RESEARCH &  
DEVELOPMENT ON FIRM VALUE**

*(Empirical Study in Manufacturing Companies in the Health Sector of the  
Pharmaceutical Industry Listed on the Indonesia Stock Exchange for the period  
2016-2020)*

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**ABSTRACT**

*This study aims to describe the impact of related party transactions, philanthropy disclosure, gender diversity and research & development on firm value in manufacturing companies in the healthcare sector of the pharmaceutical industry listed on the Indonesia Stock Exchange during the 2016-2020 period. This study uses a quantitative type, where the notes are in the form of numbers. Obtaining statistical data used is contained in the IDX website and the annual report. With a total company as a population of 11 companies. There are 40 units of analytical data that are used as samples, where the sampling is selected according to the criteria determined by the researcher. The method used is multiple linear regression which is processed with the help of SPSS model 25 software. Several tests show that related party transactions, philanthropy disclosure and research & development partially have a positive and significant effect on firm value, at the same time gender diversity does not have a significant impact on firm value.*

**Keyword:** *related party transactions, philanthropy disclosure, gender diversity, research & development, firm value.*