

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *corporate social responsibility* terhadap kinerja keuangan perusahaan. Variabel yang digunakan dalam penelitian ini *corporate social responsibility* dan ukuran perusahaan sebagai variabel independen, kinerja keuangan perusahaan sebagai variabel dependen dengan menggunakan sebagai variabel *moderating*. Studi pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia selama periode 2014- 2018.

Populasi penelitian yang digunakan adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia selama periode 2014- 2018. Diambil 100 sampel dengan menggunakan metode *purposive sampling*. Data yang digunakan diperoleh dari Indonesian *Capital Market Directory* tahun 2014-2018 dan [www.idx.com](http://www.idx.com). Metode analisis yang digunakan adalah analisis regresi linier berganda.

Hasil penelitian menunjukkan bahwa *corporate social responsibility* secara parsial berpengaruh signifikan terhadap kinerja keuangan perusahaan dan ukuran perusahaan secara parsial berpengaruh positif dan signifikan terhadap kinerja keuangan perusahaan, nilai perusahaan secara parsial berpengaruh positif dan signifikan terhadap kinerja keuangan perusahaan, sedangkan secara simultan semua variabel berpengaruh positif dan signifikan.

**Kata kunci:** *Corporate Social Responsibility*, Ukuran Perusahaan, Nilai Perusahaan dan Kinerja Keuangan Perusahaan

## **ABSTRACT**

*This study aims to determine the effect of corporate social responsibility on corporate financial performance. The variables used in this study are corporate social responsibility and company size as an independent variable, the company's financial performance as the dependent variable using as a moderating variable. Study on manufacturing companies listed on the Indonesia Stock Exchange during the period 2014-2018.*

*The study population used was manufacturing companies listed on the Indonesia Stock Exchange during the period 2014-2018. 100 samples were taken using a purposive sampling method. The data used was obtained from the Indonesian Capital Market Directory in 2014-2018 and [www.idx.com](http://www.idx.com). The analytical method used is multiple linear regression analysis.*

*The results showed that (1) corporate social responsibility had a significant effect on corporate financial performance (2) company size had a significant effect on corporate financial performance (3) corporate social responsibility, company size together had a significant effect on corporate financial performance (4) corporate social responsibility has a significant effect on corporate financial performance with firm value as a moderating variable (5) company size has no effect on corporate financial performance with company value as a moderating variable (6) company value as a moderating variable influences corporate financial performance.*

***Keywords: Corporate Social Responsibility, Company Size, Company Value and Corporate Financial Performance***