

ABSTRAK

Adha putra, No.BP 1510115511034, Akuntansi, 2019. “Pengaruh *Corporate Social Responsibility* Terhadap Kinerja Keuangan Dengan *Corporate Governance*, Kepemilikan Manajemen, Ukuran Perusahaan Sebagai Variabel Moderating Pada Perusahaan LQ45 yang terdaftar di Bursa Efek Indonesia periode 2013-2017. Dibawah bimbingan Bapak Mondra Neldi, SE,MM. (Pembimbing I) dan Ibu Winda Afriyenis, SEI, MA. (Pembimbing II).

Penelitian ini bertujuan untuk mengetahui Pengaruh *Corporate Social Responsibility* terhadap Kinerja Keuangan dengan *Corporate Governance*, Kepemilikan Manajemen, Ukuran Perusahaan sebagai Variabel Moderating pada Perusahaan LQ45 yang terdaftar di Bursa Efek Indonesia periode 2013-2017.

Sampel pada penelitian ini diambil dengan metode *purposive sampling* pada perusahaan LQ45 yang terdaftar di Bursa Efek Indonesia dalam periode 2013-2017. Jumlah sampel yang digunakan sebanyak 15 perusahaan. Metode analisis dari penelitian ini adalah regresi linear berganda.

Hasil penelitian ini menunjukkan bahwa *Corporate Social Responsibility*, CSR Parameter Environment, CSR Parameter Community, CSR Parameter Employment secara parsial tidak berpengaruh positif dan tidak signifikan terhadap kinerja keuangan dan *Corporate Governace*, Kepemilikan Manajemen, Ukuran Perusahaan sebagai Variabel Moderasi tidak mempengaruhi hubungan antara *Corporate Social Responsibility* terhadap Kinerja Keuangan. Nilai *adjusted R square* 0,068 atau 6,8% dan sisanya sebesar 93,2% dipengaruhi oleh variabel lain diluar penelitian ini.

Kata kunci:*Corporate Social Responsibility*, CSR Parameter Environment, CSR Parameter Community, CSR Parameter Employment, Kinerja Keuangan,*Corporate Governance*, Kepemilikan Manajemen, Ukuran Perusahaan.

ABSTRACT

Adha putra, BP Number 1510115511034, AccounAting, 2019. "Effects of Corporate Social Responsibility on Financial Performance With Corporate Governance, Management Ownership, Firm Size as Moderating Variables in LQ45 Companies listed on the Indonesia Stock Exchange for the 2013-2017 period. Under the guidance of Mr Mondra Neldi, SE, MM. (Advisor I) and Ms. Winda Afriyenis, SEI, MA. (Advisor II).

This study aims to determine the Effect of Corporate Social Responsibility on Financial Performance with Corporate Governance, Management Ownership, Company Size as Moderating Variables in LQ45 Companies listed on the Indonesia Stock Exchange for the period 2013-2017.

The sample in this study was taken by purposive sampling method in LQ45 companies listed on the Indonesia Stock Exchange in the period 2013-2017. The number of samples used is 15 companies. The method of analysis of this study is multiple linear regression.

The results of this study indicate that Corporate Social Responsibility, CSR Parameter Environment, CSR Parameter Community, CSR Employment Parameters partially do not have a positive and insignificant effect on financial performance and Corporate Governace, Management Ownership, Company Size as Moderating Variables does not affect the relationship between Corporate Social Responsibility on Financial Performance. Adjusted R square value of 0.068 or 6.8% and the remaining 93.2% is influenced by other variables outside of this study.

Keywords: Corporate Social Responsibility, CSR Environment Parameters, CSR Parameter Community, CSR Employment Parameters, Financial Performance, Corporate Governance, Management Ownership, Company Size.