

**PENGARUH CORPORATE SOCIAL RESPONSIBILITY TERHADAP
KINERJA KEUANGAN DENGAN GOOD CORPORATE GOVERNANCE
SEBAGAI VARIABEL MODERATING**

BY :

Eka Yuli Pratiwi

43211110318

ABSTRAK

Penelitian ini bertujuan untuk menganalisa pengaruh *Corporate Social Responsibility* terhadap kinerja keuangan dengan *Good Corporate Governance* sebagai variabel moderating (studi empiris pada perusahaan LQ 45 yang tercatat di BEI). *Corporate governance* diwakili dengan kepemilikan manajerial, kepemilikan institusional, proporsi komisaris independen, dan anggota komite audit. Sampel penelitian yang diperoleh sebanyak 16 perusahaan dengan kurun waktu 2012-2014. Metode analisis data yang digunakan adalah uji asumsi klasik dan pengujian hipotesis dengan metode *moderated regression analysis*. Hasil uji menunjukkan bahwa, *Corporate Social Responsibility* dan Komite Audit secara parsial tidak berpengaruh signifikan terhadap kinerja keuangan namun Kepemilikan Manajerial, Kepemilikan Institusi, Komisaris Independen berpengaruh terhadap kinerja keuangan. Hasil uji juga menunjukkan Kepemilikan Manajerial, Komisaris Independen dan Komite Audit tidak mampu memoderasi hubungan antara *Corporate Social Responsibility* terhadap kinerja keuangan. Kepemilikan Institusi sebagai variabel moderating mampu memoderasi hubungan antara *Corporate Social Responsibility* terhadap kinerja keuangan.

Kata Kunci: *Corporate Social Responsibility*, *Corporate Governance*, Kinerja Keuangan

**PENGARUH CORPORATE SOCIAL RESPONSIBILITY TERHADAP
KINERJA KEUANGAN DENGAN GOOD CORPORATE GOVERNANCE
SEBAGAI VARIABEL MODERATING**

BY :

Eka Yuli Pratiwi

43211110318

ABSTRACT

This study aims to analyze the influence of Corporate Social Responsibility on financial performance with good corporate governance as a moderating variable (an empirical study on LQ 45 companies listed on the Stock Exchange). Corporate governance is represented by the managerial ownership, institutional ownership, the proportion of independent directors and audit committee members. The research sample obtained as many as 16 companies in the period 2012-2014. Data analysis method used is the classical assumption and hypothesis testing methods moderated regression analysis. The test results showed that, Corporate Social Responsibility and the Audit Committee partially no significant effect on the financial performance yet Managerial Ownership, Institutional Ownership, Independent Commissioner effect on financial performance. The test results also showed Managerial Ownership, Independent Commissioner and Audit Committee was not able to moderate the relationship between Corporate Social Responsibility on financial performance. Institutional ownership as moderating variable able to moderate the relationship between Corporate Social Responsibility on financial performance

Keywords: Corporate Social Responsibility, Corporate Governance, Financial Performance