

ABSTRAK

Nur Zahizah, Pengaruh Pengungkapan *Corporate Social Responsibility* Terhadap Kinerja Keuangan Perusahaan (Studi Kasus Pada Perusahaan yang Mendapatkan Penghargaan Asia Sustainability Reporting Rating Tahun 2018-2021 Yang Terdaftar di Bursa Efek Indonesia). Dibawah bimbingan Nurul Kompyurini, SE., MAK., AK., CA.

Tujuan penelitian ini adalah untuk menganalisis dan memberikan bukti empiris pengaruh *Corporate Social Responsibility* terhadap kinerja keuangan perusahaan pada perusahaan yang mendapatkan *Asia Sustainability Reporting Rating* Tahun 2018-2021 yang terdaftar di BEI.

Penelitian ini dilakukan dengan menggunakan metode kuantitatif. Teknik penarikan sampel menggunakan metode purposive sampling, dan dianalisis dengan analisis regresi linier sederhana dengan bantuan SPSS 26.

Hipotesis penelitian ini adalah : pengungkapan CSR berpengaruh positif terhadap kinerja keuangan yang diprosikan melalui *Return On Asset* (ROA), *Current Ratio* (CR), *Total Asset Turnover* (TATO), dan *Debt Equity Ratio* (DER). Berdasarkan hasil pengujian menunjukkan bahwa semua hipotesis ditolak. Hasil penelitian menunjukkan bahwa : CSR berpengaruh negatif signifikan terhadap *Return On Asset* (ROA), CSR tidak berpengaruh signifikan terhadap *Current Ratio* (CR), CSR tidak berpengaruh signifikan terhadap *Total Asset Turnover* (TATO), dan CSR tidak berpengaruh signifikan terhadap *Debt Equity Ratio* (DER).

Kesimpulan penelitian studi ini adalah (1) Secara parsial CSR berpengaruh negative signifikan terhadap ROA. (2) Secara parsial CSR tidak berpengaruh signifikan terhadap CR. (3) Secara parsial CSR tidak berpengaruh signifikan terhadap TATO. 4) Secara parsial CSR tidak berpengaruh signifikan terhadap DER.

Kata kunci : Corporate Social Responsibility (CSR), Return On Asset (ROA), Current Ratio (CR), Total Asset Turnover (TATO), Debt Equity Ratio (DER)

ABSTRACT

Nur Zahizah, The Effect of *Corporate Social Responsibility* Disclosure on the Company's Financial Performance (Case Study on Companies Awarded The Asia Sustainability Reporting Rating 2018-2021 Listed on the Indonesia Stock Exchange). Under the guidance of Nurul Kompyurini, SE., MAK., AK., CA.

The purpose of this study is to analyze and provide empirical evidence of the influence of *Corporate Social Responsibility* on corporate financial performance in companies that get the *Asia Sustainability Reporting Rating* 2018-2021 listed on the IDX.

This research was conducted using quantitative methods. The sampling technique uses purposive sampling method, and is analyzed by simple linear regression analysis with the help of SPSS 26.

The hypothesis of this study is: CSR disclosure has a positive effect on financial performance proxied through *Return On Asset (ROA)*, *Current Ratio (CR)*, *Total Asset Turnover (TATO)*, and *Debt Equity Ratio (DER)*. Based on the test results showed that all hypotheses were rejected. The results showed that: CSR has a significant negative effect on *Return On Asset (ROA)*, *CSR does not have a significant effect on Current Ratio (CR)*, CSR does not have a significant effect on *Total Asset Turnover (TATO)*, and CSR does not have a significant effect on *Debt Equity Ratio (DER)*.

The research conclusions of this study are (1) CSR partially has a significant negative effect on ROA. (2) Partially CSR does not have a significant effect on CR. (3) Partially CSR does not have a significant effect on TATO. 4) Partially CSR has no significant effect on DER.

Keywords : Corporate Social Responsibility (CSR), Return On Asset (ROA), Current Ratio (CR), Total Asset Turnover (TATO), Debt Equity Ratio (DER)