

ABSTRACT

Khoirul Rahman, The Influence of Corporate Social Responsibility (CSR) Disclosure on Financial Performance: A Study of Building Construction Sub Sector Companies Listed on the Indonesia Stock Exchange Period 2014-2018. Under the guidance of Yuni Rimawati, S.E., M.SAk., Ak., CA.

This study aims to examine the effect of Corporate Social Responsibility (CSR) on Financial Performance which is proxied by Return On Assets (ROA) and Tobins' Q. The dependent variable in this study is Financial Performance. The independent variable in this study is Corporate Social Responsibility (CSR). Whereas Company Age, Company Size and Board of Commissioners Size are used as moderation variables.

The population of this study used the Building Construction Sub Sector company from 2014-2018. The research sample uses purposive sampling with a total of 9 observations. Data were analyzed using multiple linear regression with SPSS 21 application.

The results of this study found that Corporate Social Responsibility does not affect Financial Performance (ROA & Tobins'Q). And the Company's Age and Size of the Board of Commissioners are able to moderate the relationship of Corporate Social Responsibility (CSR) and Financial Performance that is proxied with Tobins'Q.

Keywords: Corporate Social Responsibility, Return On Assets, Tobins' Q, Company Age, Company Size, Board of Commissioners Size.

ABSTRAK

Khoirul Rahman, Pengaruh Pengungkapan *Corporate Social Responsibility* (CSR) Terhadap Kinerja Keuangan : Studi Pada Perusahaan Sub Sektor Konstruksi Bangunan Yang Terdaftar Di BEI Periode 2014-2018. Di bawah bimbingan Yuni Rimawati,S.E.,M.SAk.,Ak.,CA

Penelitian ini bertujuan untuk menguji pengaruh *Corporate Social Responsibility* (CSR) terhadap Kinerja Keuangan yang di proksikan dengan *Return On Asset* (ROA) dan Tobins'Q. Variabel dependen dalam penelitian ini adalah Kinerja Keuangan. Variabel Independen dalam penelitian ini adalah *Corporate Social Responsibility* (CSR). Sedangkan Umur Perusahaan, Ukuran Perusahaan dan Ukuran Dewan Komisaris dijadikan sebagai variabel moderasi.

Populasi penelitian ini menggunakan perusahaan Sub Sektor Konstruksi Bangunan dari tahun 2014-2018. Sampel penelitian menggunakan *purposive sampling* dengan jumlah perusahaan sebanyak 9 pengamatan. Data dianalisis menggunakan regresi linear berganda dengan aplikasi SPSS 21.

Hasil penelitian ini menemukan bahwa *Corporate Social Responsibility* tidak berpengaruh terhadap Kinerja Keuangan (ROA & Tobins'Q). Dan Umur Perusahaan dan Ukuran Dewan Komisaris mampu memoderasi hubungan *Corporate Social Responsibility* (CSR) dan Kinerja Keuangan yang di proksikan dengan Tobins'Q.

Kata Kunci : *Corporate Social Responsibility*, *Return On Asset*, Tobins'Q, Umur Perusahaan, Ukuran Perusahaan, Ukuran Dewan Komisaris.