

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh pengungkapan *corporate social responsibility* terhadap kinerja perusahaan dengan *corporate reputation* sebagai variabel moderasi dan mediasi. Sampel penelitian ini berasal dari *sustainability report* perusahaan dengan pedoman GRI G4 dan G *Standard* yang terdaftar di Bursa Efek Indonesia (BEI) periode 2014-2018 berjumlah 204 data perusahaan. Teknik analisis data menggunakan regresi logistik, regresi linier berganda, regresi moderasi dan uji sobel yang diolah menggunakan *SPSS version 20*. Dalam penelitian ini, pengungkapan *CSR* diukur melalui item GRI pada *sustainability report*. Penulis menggunakan *corporate image award (Indonesia's Most Admired Companies)* yang dapat diakses di www.imacaaward.com sebagai proxy *corporate reputation*. Kinerja perusahaan di proksikan dengan *return on asset*. Hasil penelitian menemukan bahwa pengungkapan *CSR* berpengaruh positif terhadap *corporate reputation*, *corporate reputation* berpengaruh positif terhadap kinerja keuangan, pengungkapan *CSR* berpengaruh positif terhadap kinerja keuangan, *corporate reputation* memoderasi hubungan antara pengungkapan *corporate social responsibility* terhadap kinerja perusahaan secara negatif signifikan, serta *corporate reputation* mampu memediasi pengaruh pengungkapan *CSR* terhadap kinerja perusahaan.

Kata Kunci: *Corporate Reputation*, Kinerja Perusahaan, Pengungkapan *Corporate Social Responsibility*.

ABSTRACT

This study aims to determine the effect of corporate social responsibility disclosure on company performance with corporate reputation as moderating and mediating variable. The sample based on sustainability report of companies with GRI G4 and G Standard guidelines listed on the Indonesia Stock Exchange (BEI) for the 2014-2018 period totaling 204 company data. The analysis techniques used is logistic regression, multiple linear regression, moderation regression and the sobel test were processed using *SPSS version 20*. In this research, CSR disclosure is measured through GRI items in the sustainability report. Corporate image award (Indonesia's Most Admired Companies) which can be accessed at www.imacaaward.com as a proxy for corporate reputation. The company's performance is proxied by return on assets. The results found that CSR disclosure had a positive effect on corporate reputation, corporate reputation had a positive effect on financial performance, CSR disclosure had a positive effect on financial performance, corporate reputation moderated the relationship between corporate social responsibility disclosure on company performance negatively significant, and corporate reputation was able to mediate the effect of CSR disclosure on company performance.

Keywords: *Corporate Reputation, Corporate Social Responsibility Disclosure, Firm Performance.*