

**PENGARUH CORPORATE SOCIAL RESPONSIBILITY TERHADAP
FIRM PERFORMANCE DENGAN BRAND EQUITY SEBAGAI
VARIABEL MEDIASI**

Hafidha Raniz Syarif

ABSTRAK

Penelitian ini bertujuan melakukan uji empiris untuk menemukan apakah ada pengaruh positif *Corporate Social Responsibility* terhadap *Firm Performance* dan menguji apakah juga ada pengaruh positif *Corporate Social Responsibility* terhadap *Firm Performance* dengan *Brand Equity* sebagai variabel mediasi. Metode yang digunakan adalah metode penelitian kuantitatif dengan pendekatan korelasional. Studi terdahulu menunjukkan pengaruh positif antara *Corporate Social Responsibility* terhadap *Firm Performance* karena banyaknya *Corporate Social Responsibility* yang dilakukan perusahaan akan terkait secara positif dan signifikan dengan *Firm Performance* karena ROA, perputaran asset perusahaan juga meningkat. Pengaruh langsung secara signifikan dan positif antara *Corporate Social Responsibility* dan *Firm Performance* yang melalui *Brand Equity*. Hal tersebut dikarenakan *Corporate Social Responsibility* telah diakui sebagai elemen kunci bagi perusahaan untuk mencapai keunggulan kompetitif, karena suatu bisnis yang peduli terhadap lingkungan sosial disekitar perusahaan dapat mencapai *Firm Performance* yang lebih baik begitu juga semakin baik *Brand Equity*, maka semakin baik juga harga, pangsa pasar, dan keuntungan yang akan didapatkan. Keterbatasannya penelitian ini memiliki variabel independen hanya satu saja yaitu *Corporate Sosial Responsibility*. Dan tidak semua perusahaan manufaktur sektor barang konsumsi memiliki keutuhan dan kekonsistenan penyajian laporan setiap tahunnya. Akhirnya, penelitian ini menemukan bahwa *Corporate Social Responsibility* berkontribusi secara signifikan terhadap *Firm Performance* secara langsung maupun tidak langsung menggunakan *Brand Equity* sebagai variabel mediasi.

Kata kunci : *Corporate Social Responsibility*, *Firm Performance*, *Brand Equity*, Manufaktur, Laporan Keuangan

**THE EFFECT OF CORPORATE SOCIAL RESPONSIBILITY ON FIRM
PERFORMANCE WITH BRAND EQUITY AS
MEDIATION VARIABLES**

Hafidha Raniz Syarifa

ABSTRACT

The study aims to conduct an empirical test to find out whether there is a positive influence of Corporate Social Responsibility on Firm Performance and to test whether there is also a positive influence of Corporate Social Responsibility on Firm Performance with Brand Equity as the mediating variable. The method used in this research is a quantitative research method with a correlational approach. A study that produces a positive influence between Corporate Social Responsibility on Firm Performance because the amount of Corporate Social Responsibility carried out by the company will be positively and significantly related to Firm Performance because ROA, the company's asset turnover also increases. Significant and positive direct influence between Corporate Social Responsibility and Firm Performance through Brand Equity. This is because Corporate Social Responsibility has been recognized as a key element for companies to achieve competitive advantage, because a business that cares about the social environment around the company can achieve better Firm Performance as well as better Brand Equity, the better the price, market share, and the benefits that will be obtained. The limitation is that this research has only one independent variable, it is Corporate Social Responsibility. And not all manufacturing companies in the consumer goods sector have the integrity and consistency of reporting each year. Finally, this study found that Corporate Social Responsibility contributed significantly to Firm Performance, directly or indirectly using Brand Equity as a mediating variable.

Keywords: Corporate Social Responsibility, Firm Performance, Brand Equity, Manufacture, Financial Reports, Mediation