

ABSTRAK

Penelitian ini bertujuan untuk mengidentifikasi dan menganalisis pengaruh *Corporate Social Responsibility* (CSR) terhadap kinerja keuangan perusahaan dan pengaruh CSR terhadap kinerja keuangan perusahaan yang dimoderasi oleh manajemen laba. Variabel-variabel yang digunakan adalah CSR yang dihitung dengan pendekatan *content analysis*, kinerja keuangan perusahaan yang dihitung dengan ROA, dan manajemen laba yang dihitung dengan *Discretionary Accruals* model modifikasi Jones. Penelitian ini menggunakan data sekunder dari laporan keuangan tahunan perusahaan partisipan *Indonesia Sustainability Reporting Award* (ISRA) tahun 2012-2014 yang terdaftar di BEI untuk tiga tahun, 2011-2013. Dengan menggunakan pendekatan target populasi, sebanyak 12 perusahaan dijadikan sampel dalam penelitian ini. Data tersebut dianalisis menggunakan analisis statistik deskriptif, uji regresi linear berganda, dan *Moderated Regression Analysis*. Hasil dari penelitian ini menunjukkan bahwa CSR mempunyai pengaruh signifikan terhadap kinerja keuangan perusahaan. Manajemen laba menguatkan hubungan antara CSR dengan kinerja keuangan perusahaan.

Kata Kunci: *Corporate Social Responsibility*, Kinerja Keuangan Perusahaan, Manajemen Laba, *Discretionary Accruals*, ROA

ABSTRACT

The aim of this research was to identify and analyze the influence of Corporate Social Responsibility (CSR) to corporate financial performance and earning management as moderating variable. Variables used were CSR which is measured by content analysis approach, corporate financial performance which was measured by ROA, and earning management which was measured by Discretionary Accruals Jones modified model. This research was using the secondary data which was collected from annual financial reporting of Indonesia Sustainability Reporting Award participant from 2012-2014 that had been listed in IDX for three years, 2011-2013. By using population target approach, there were 12 companies used as sampling in this research. The data was analyzed by using descriptive statistics analysis, multiple linear regression analysis statistic method, and Moderated Regression Analysis. The results of this research showed that CSR had significant influence on corporate social performance. Earning management strengthened relationship between CSR and corporate financial performance.

Keywords: Corporate Social Responsibility, Corporate Financial Performance, Earning Management, Discretionary Accruals, ROA

