

## ABSTRACT

Since employees are important stakeholder in companies, Corporate Social Responsibility (CSR) is expected to increase their expectations and needs. In the end, internal Corporate Social Responsibility which is related to the employees themselves is regarded as the improvement of employees' skills, assurance, and even in the form of increase the employees' satisfaction. While the internal motivation is related to factors coming from internal, the external can be derived from relationship to customer, local communities, and business partners.

This research was done in order to test the effect of CSR, both internal and external, toward internal accounting employees' motivation. The population of this research was all accounting employees working in the companies which were listed as participants in Indonesian CSR Award 2011 and Indonesia Green Award 2013 are located or have branches in Surabaya and surrounding areas. The data analysis used multiple regression. The result of this research showed that CSR – local communities related affected the accounting employees' motivation, while the other kinds of CSR, which are internal CSR, external CSR – customer related, and external CSR – business related partners related showed different. In other words, those three kinds of CSR did not give impact toward internal accounting employees' motivation.

**Keyword : Corporate Social Responsibility, motivation**