

ABSTRAK

Corporate Social Responsibility (CSR) berperan penting guna menjaga hubungan dengan *stakeholders*. Kemampuan perusahaan dalam menjaga hubungan baik dengan *stakeholder* akan memberikan imbal positif dalam kegiatan bisnisnya. Penelitian ini bertujuan untuk menganalisis pengaruh *Corporate Social Responsibility* terhadap kinerja keuangan perusahaan BUMN yang terdaftar dalam Bursa Efek Indonesia (BEI) pada tahun 2013–2014 dengan kepemilikan saham publik sebagai variabel moderasi. Data dalam penelitian ini menggunakan data sekunder berupa *Sustainability Report* atau *Annual Report*. Analisis data menggunakan metode analisa regresi sederhana dan analisa regresi moderasi, dikerjakan menggunakan SPSS (*statistical product and service solution*). Hasil penelitian ini membuktikan hipotesis bahwa *Corporate Social Responsibility* berpengaruh secara positif terhadap kinerja keuangan. Kepemilikan saham publik sebagai variabel moderasi gagal mempengaruhi hubungan *Corporate Social Responsibility* dengan kinerja keuangan.

Kata kunci: *Corporate Social Responsibility*, Kepemilikan Saham Publik, Kinerja Keuangan

ABSTRACT

Corporate Social Responsibility plays an important role in maintaining relationship with stakeholders. The company's ability to maintain good relationships with stakeholders will provide positive returns in its business activities. This study aims to analyze the effects of Corporate Social Responsibility on the financial performance of state enterprise listed in Indonesia Stock Exchange (IDX) in 2013-2014 with public share ownership as moderation variable. The data in this study used secondary data in the form of Sustainability Report or Annual Report. The data analysis used simple regression analysis and moderated regression analysis and implemented by SPSS (statistical product and service solution).

The result of this study prove the hypothesis that Corporate Social Responsibility positively affect the financial performance. Meanwhile, public share ownership as moderating variable fails to affect the financial performance significantly.

Keywords: Corporate Social Responsibility, Public Share Ownership, Financial Performance.

