

ABSTRAK

Penelitian ini bertujuan untuk menentukan sejauh mana penerapan CSR di perusahaan industri penghasil limbah di Surabaya dan bagaimana dampaknya terhadap kinerja keuangan perusahaan dengan mediasi keunggulan kompetitif yang terdiri dari manajemen kualitas total (TQM), kepuasan pelanggan, dan reputasi perusahaan. Penelitian ini menggunakan kuesioner sebagai instrumen penelitian dan teknik analisis SEM-PLS dengan bantuan WarpPLS 5.0 untuk menganalisis hubungan CSR dan kinerja keuangan dengan mediasi manajemen kualitas total, kepuasan pelanggan, dan reputasi perusahaan. Pengujian efek mediasi dilakukan melalui kombinasi tiga komponen keunggulan kompetitif, yaitu TQM, kepuasan pelanggan, dan reputasi perusahaan. Hasil penelitian menunjukkan bahwa keunggulan kompetitif melalui integrasi TQM, kepuasan pelanggan dan reputasi perusahaan dapat memediasi hubungan antara CSR dan kinerja keuangan. Hasil pengujian terpisah masing-masing variabel mediasi ditemukan bahwa hanya kepuasan pelanggan tidak bisa menjadi mediator tunggal dalam hubungan CSR dan kinerja keuangan.

Kata kunci: CSR, kepuasan pelanggan, keunggulan kompetitif, kinerja keuangan, TQM, reputasi perusahaan.

ABSTRACT

This study seeks to determine the extent of the implementation of CSR in private industrial companies in Surabaya and how it affects corporate financial performance with mediating effects of competitive advantage which consists of total quality management (TQM), customer satisfaction, and company reputation. This study uses questionnaires as a research instrument and SEM-PLS analysis technique with the help of WarpPLS 5.0 to analyze the relationship of CSR and financial performance with mediation of competitive advantage. Testing of mediating effect is carried out separately between competitive advantage and each component. The result shows competitive advantage is a mediator in the relationship of corporate financial performance. Similar results were also found from the test of mediating effect of TQM and company reputation. While CSR has no direct effect on customer satisfaction so that customer satisfaction cannot be a mediator in the relationship of CSR and corporate financial performance. This finding shows that customer satisfaction can be a mediator if the relationship between CSR and customer satisfaction is mediated by TQM.

Keyword: *competitive advantage, corporate social responsibility, corporate financial performance, corporate reputation, customer satisfaction,*