

2. Objek penelitian ialah perusahaan industri milik perorangan (privat) yang kurang terbuka mengenai laporan kinerja keuangan, sehingga pengukuran kinerja keuangan bersifat subjektif.

Berdasarkan keterbatasan dan kontribusi penelitian, maka penelitian ke depannya diharapkan mampu meneliti pengaruh CSR terhadap kinerja keuangan pada perusahaan di sektor lain, seperti lembaga keuangan dan pertambangan, yang pelaksanaan CSR-nya diwajibkan menurut regulasi Pemerintah.

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