

ABSTRAK

Suci Normala, NIM 7163220058. Pengaruh *Corporate Social Performance* (CSP) Terhadap Kinerja Keuangan (Studi Empiris Pada Perusahaan Yang Menerbitkan *Sustainability Report* Sesuai Standar *Global Reporting Initiative*).

Tujuan dari penelitian ini adalah untuk menemukan bukti empiris pengaruh *corporate social performance* (CSP) terhadap kinerja keuangan pada perusahaan yang menerbitkan *sustainability report* sesuai standar *Global Reporting Initiative*.

Sampel penelitian ini adalah perusahaan-perusahaan yang terdaftar di *Asia Sustainability Reporting Rating* tahun 2018. Metode pengambilan sampel yang digunakan adalah *purposive sampling*, dengan jumlah sampel sebanyak 30 perusahaan yang telah memenuhi kriteria sebagai sampel penelitian. Analisis data dalam penelitian ini menggunakan pendekatan kuantitatif dengan melakukan uji asumsi klasik, analisis regresi berganda, dan uji hipotesis.

Hasil penelitian menunjukkan bahwa *corporate social performance* memiliki pengaruh yang positif dan signifikan terhadap kinerja keuangan. Dengan melakukan pengungkapan laporan *corporate social performance* yang transparan melalui *sustainability report*, memberikan respon positif dari berbagai *stakeholder* terhadap perusahaan yang menyebabkan kenaikan kinerja keuangan perusahaan.

Kata kunci : *Corporate Social Performance*, Kinerja Keuangan, *Sustainability Report*, Stakeholder.

ABSTRAK

Suci Normala, NIM 7163220058. The Effect of Corporate Social Performance (CSP) on Financial Performance (Empirical Studies on Companies that Publish Sustainability Reports According to the Standards of the Global Reporting Initiative).

The purpose of this study is to find empirical evidence of the influence of corporate social performance (CSP) on financial performance in companies that publish sustainability reports according to the standards of the Global Reporting Initiative.

The sample of this research are companies registered in the Asia Sustainability Reporting Rating in 2018. The sampling method used is purposive sampling, with a total sample of 30 companies that have met the criteria as research samples. Data analysis in this study uses a quantitative approach by conducting a classic assumption test, multiple regression analysis, and hypothesis testing.

The results showed that corporate social performance had a positive and significant effect on financial performance. By disclosing transparent corporate social performance reports through sustainability reports, giving positive responses from various stakeholders to the company that causes an increase in the company's financial performance.

Keyword : Corporate Social Performance, Financial Performance, Sustainability Report, Stakeholder.