

ABSTRAK

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PENGARUH *CORPORATE SOCIAL RESPONSIBILITY*, MODAL INTELEKTUAL, DAN STRUKTUR MODAL TERHADAP KINERJA KEUANGAN (xii + 61 halaman: 1 gambar; 12 tabel; 3 lampiran)

Pada era globalisasi ini, persaingan antar perusahaan semakin tinggi dan ketat. Hal ini mengharuskan perusahaan memiliki strategi yang tepat untuk menghadapi dan mengantisipasi keadaan apapun untuk bertahan dan mampu bersaing. Penelitian ini bertujuan untuk menganalisis pengaruh *corporate social responsibility*, modal intelektual, dan struktur modal terhadap kinerja keuangan

Populasi penelitian adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) pada periode tahun 2017-2019. Sampel dipilih menggunakan metode *purposive sampling* dan diperoleh 177 sampel.

Hasil penelitian menunjukkan bahwa *corporate social responsibility* yang diukur menggunakan proksi *corporate social responsibility index (CSRI)* dan modal intelektual yang diukur menggunakan proksi *VAIC* memiliki pengaruh positif dan menunjukkan pengaruh yang signifikan terhadap kinerja keuangan. Sedangkan struktur modal yang diukur menggunakan proksi *debt to equity ratio* berpengaruh negatif dan tidak menunjukkan pengaruh signifikan terhadap kinerja keuangan.

Kata kunci: *Corporate Social Responsibility*, Modal Intelektual, Struktur Modal, Kinerja Keuangan

Referensi: 38 (1990-2019)

ABSTRACT

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THE EFFECT OF CORPORATE SOCIAL RESPONSIBILITY, INTELLECTUAL CAPITAL, AND CAPITAL STRUCTURE ON FINANCIAL PERFORMANCE (xii + 61 pages: 1 picture; 12 table; 3 attachment)

In this era of globalization, competition between companies is getting higher and tighter. This requires companies to have the right strategy to face and anticipate any situation in order to survive and be able to compete. This study aims to analyze the effect of corporate social responsibility, intellectual capital, and capital structure on financial performance.

The research population is manufacturing companies listed on the Indonesia Stock Exchange (BEI) in the 2017-2019 period. The sample was selected using purposive sampling method and obtained 177 samples.

The results showed that corporate social responsibility as measured using the corporate social responsibility index (CSRI) and intellectual capital as measured using the VAIC proxy had a positive effect and showed a significant effect on financial performance. Meanwhile, the capital structure measured using the proxy debt to equity ratio (DER) has a negative effect and does not show a significant effect on financial performance.

Keywords: Corporate Social Responsibility, Intellectual Capital, Capital Structure, Financial Performance

Reference: 38 (1990-2019)