

## ABSTRACT

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### THE INFLUENCE OF CORPORATE SOCIAL RESPONSIBILITY, ENVIRONMENTAL PERFORMANCE AND COMPANY VALUE TOWARD RETURN ON EQUITY OF FOOD AND BEVERAGES INDUSTRY LISTED ON THE INDONESIA STOCK EXCHANGE

(XIV+77 pages; 4 figurines; 14 tables; 7 appendixes)

The research examines The Influence of Corporate Social Responsibility, Environmental Performance and Company Value on Return on Equity of Food and Beverage Industry Listed on the Indonesia Stock Exchange between 2018 and 2021. The annual reports and financial statements of 38 companies were mined for information. Using multiple regression analysis, the relationships between the variables were examined.

The findings disclose a significant positive correlation between Corporate Social Responsibility and Return on Equity, indicating that companies actively engaged in Corporate Social Responsibility initiatives achieve superior financial performance. Similarly, environmental performance has a considerable positive effect on Return on Equity, highlighting the significance of sustainable business practices in the industry. In addition, company value is identified as a moderating factor, suggesting that the positive effects of Corporate Social Responsibility and environmental performance on financial performance are partially mediated by increased market value.

These findings provide significant insights for food and beverage industry and their stakeholders, highlighting the significance of Corporate Social Responsibility and environmental performance in improving financial outcomes. By employing sustainable practices and engaging in social initiatives, businesses can create long-term value for their shareholders while also contributing positively to society and the environment.

**Keywords:** Corporate Social Responsibility, Environmental Performance, Company Value, Return on Equity, food and beverages industry, Indonesia Stock Exchange.

References: 14 (2010-2021)

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Penelitian ini menginvestigasi pengaruh tanggung jawab sosial perusahaan (*Corporate Social Responsibility*), kinerja lingkungan, dan nilai perusahaan terhadap pengembalian ekuitas (*Return on Equity*) industri makanan dan minuman yang terdaftar di Bursa Efek Indonesia selama periode 2018 hingga 2021. Data dikumpulkan dari laporan tahunan dan laporan keuangan 38 perusahaan. Analisis regresi berganda dilakukan untuk mengevaluasi hubungan antara variabel-variabel tersebut.

Temuan penelitian ini menunjukkan hubungan positif yang signifikan antara *Corporate Social Responsibility* dan *Return on Equity*, menunjukkan bahwa perusahaan yang aktif terlibat dalam inisiatif *Corporate Social Responsibility* mencapai kinerja keuangan yang lebih tinggi. Begitu pula, kinerja lingkungan memiliki dampak positif yang signifikan terhadap *Return on Equity*, menekankan pentingnya praktik berkelanjutan dalam industri ini. Selain itu, nilai perusahaan diidentifikasi sebagai faktor mediasi, menunjukkan bahwa efek positif *Corporate Social Responsibility* dan kinerja lingkungan terhadap kinerja keuangan sebagian didorong oleh peningkatan nilai pasar.

Temuan ini memberikan wawasan berharga bagi perusahaan makanan dan minuman serta pemangku kepentingan, menekankan pentingnya *Corporate Social Responsibility* dan kinerja lingkungan dalam meningkatkan kinerja keuangan. Dengan mengadopsi praktik berkelanjutan dan terlibat dalam inisiatif sosial, perusahaan dapat menghasilkan nilai jangka panjang bagi para pemegang saham sambil memberikan kontribusi positif kepada masyarakat dan lingkungan.

**Kata Kunci:** tanggung jawab sosial perusahaan, kinerja lingkungan, nilai perusahaan, pengembalian ekuitas, industri makanan dan minuman, Bursa Efek Indonesia

References: 14 (2010-2021)