

Analisis pengaruh corporate social responsibility terhadap kinerja keuangan pada perusahaan non-keuangan di ASEAN-5 selama 5 periode: 2012-2016 = The impact of corporate social responsibility on firm performance evidence from manufacturing sector in ASEAN 5 countries period 2012-2016

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Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh Corporate Social Responsibility CSR terhadap kinerja keuangan perusahaan, pada perusahaan non-keuangan di kawasan ASEAN-5 Indonesia, Malaysia, Singapura, Thailand, dan Filipina selama periode 2012-2016. Penelitian ini menggunakan model regresi Fixed Effect Model. Hasil penelitian menunjukkan bahwa Corporate Social Responsibility CSR memiliki hubungan negatif dan signifikan terhadap kinerja keuangan perusahaan-perusahaan non-keuangan di kawasan ASEAN-5. Artinya adalah, perusahaan yang memiliki CSR yang tinggi, akan menurunkan kinerja keuangan perusahaan.

.....The objective of this research is to analyze the impact of Corporate Social Responsibility CSR to the financial performance of the company, on non financial companies in the ASEAN 5 regions such as Indonesia, Malaysia, Singapore, Thailand and Philippines during the period 2012 2016. This research uses regression model of Fixed Effect Model. The results show that Corporate Social Responsibility CSR has a negative and significant relationship to the financial performance of non financial companies in the ASEAN 5 region. This means that, companies that have a high CSR, will reduce the company 39s financial performance.