

# Pengaruh Strategi Tanggung Jawab Sosial dan Strategi Bisnis terhadap Kinerja Perusahaan: Peran Sistem Pengendalian Manajemen = The Effect of Corporate Social Responsibility and Business Strategy to the Company Performance: the Role of Management Control Systems

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## Abstrak

Penelitian ini bertujuan untuk mengeksplorasi peran sistem pengendalian manajemen terhadap hubungan antara strategi dan kinerja perusahaan. Secara khusus, penelitian ini bertujuan untuk menguji pengaruh strategi tanggung jawab social/CSR (strategic dan non-strategic CSR) dan strategi bisnis secara langsung dan tidak langsung terhadap kinerja perusahaan dengan moderasi sistem pengendalian manajemen (SPM). Penelitian ini menggunakan pendekatan mixed-research, dalam pengumpulan, pengolahan dan analisis data dengan menggunakan data sekunder berupa laporan keuangan dan laporan tahunan perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2013-2015. Penelitian ini menggunakan analisis konten dalam mengukur variabel penelitian strategi CSR dan SPM. Penelitian berkontribusi terkait pengembangan indikator variabel penelitian terutama variabel strategic CSR mengacu pada dimensi strategic CSR (centrality, specificity, proactivity, visibility, voluntarism), non-strategic CSR (ethical and altruistic characteristics) dan SPM (levers of control: belief system, boundary system, diagnostics, interactive control system).

Penelitian membuktikan bahwa strategi CSR (strategic dan non-strategic) dan strategi bisnis secara langsung berpengaruh langsung terhadap kinerja perusahaan. Selain itu, terbukti bahwa sistem pengendalian manajemen berperan memperkuat hubungan antara strategi CSR (strategic dan non-strategic) dan kinerja perusahaan secara positif dan signifikan, tetapi tidak terbukti memperkuat hubungan strategi bisnis dan kinerja perusahaan. Selanjutnya terbukti bahwa strategi CSR (strategic dan non-strategic) berpengaruh secara positif dan signifikan terhadap kinerja perusahaan melalui strategi bisnis.

*This study aims to explore the role of management control systems as moderating variable between strategy and company performance. Particularly, this study aims to examine the influence of CSR strategy (strategic and non-strategic CSR) and business strategy directly and indirectly to company performance with moderation of management control system (MCS). The samples are the manufacturing companies that listed on the Indonesian Stock Exchange in the period 2013-2015.*

*This research uses mixed-research approach, in collecting, processing and data analysis using secondary data in the form of financial statements and annual reports of manufacturing companies. This study contributes to the current debates related to CSR strategy and the role of MCS as it develops the measurement model for strategic CSR (five strategic CSR dimensions: centrality, specificity, proactivity, visibility, and voluntarism), non-strategic CSR (ethical and altruistic characteristics) and MCS (four elements of levers of control: belief system, boundary system, diagnostics, interactive control system) by using content analysis in the company's annual report. Our findings show that both CSR (strategic and non-strategic) and business strategy directly have a positive influence on the company's performance. Furthermore, MCS has a role in supporting the relationship between the CSR strategy (strategic and non-strategic) and company's performance.*

These findings indicate that the companies have been carrying out a CSR strategy in line with the objectives of the company and it is supported by MCS. But it is not proven that MCS strengthens the relationship between business strategy and company performance. Furthermore, our findings show that CSR strategy (strategic CSR) has a positive effect on company performance through business strategy but has no effect on non- strategic CSR.</i>