

Pengaruh tanggung jawab sosial terhadap kinerja keuangan perusahaan di negara ASEAN-Five periode 2016-2020 = The Effect of corporate social responsibility on companies' financial performance in ASEAN-Five countries within 2016-2020

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Abstrak

Tujuan dari penelitian ini adalah untuk memperjelas pengaruh antara tanggung jawab sosial perusahaan (CSR) dan kinerja keuangan perusahaan (CFP), yang telah dipelajari selama beberapa tahun tanpa mencapai konsensus mengenai efek dan arahnya. Penelitian ini mengkaji pengaruh linier menggunakan basis akuntansi yaitu Return on Assets. Data diambil dari Thomson Reuters Environmental Social Governance (ESG) Disclosure Score yang mencakup 123 perusahaan multinasional yang terdaftar di negara-negara ASEAN-Five untuk periode 2016–2020. Hasil dari model linier melalui regresi data panel menunjukkan bahwa ada pengaruh negatif antara CSR dan CFP.

.....The aim of this paper is to clarify the influence between companies' corporate social responsibility (CSR) to their financial performance (CFP), which has been studied for several years without reaching a consensus on the effect and the direction of it. The present paper examines the linear effect using accounting-based which is Return on Assets. The data are retrieved from Thomson Reuters Environmental Social Governance (ESG) Disclosure score covering 123 multinational listed companies in ASEAN-Five countries for the period 2016–2020. The results of the linear model via data panel regression suggests that there is a negative influence between CSR and CFP.