

ABSTRAK

PENGARUH *CORPORATE SOCIAL RESPONSIBILITY* TERHADAP KINERJA PERUSAHAAN

(Studi Empiris pada Sektor *Consumer Non-Cyclicals* di Bursa Efek Indonesia
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Penerapan tanggung jawab sosial perusahaan yang umum di sektor *consumer non-cyclicals* sangat penting dalam mengurangi dampak negatif terhadap lingkungan, meningkatkan efisiensi operasional, dan membangun hubungan yang harmonis dengan masyarakat sekitar. Penelitian ini bertujuan untuk menganalisis pengaruh *Corporate Social Responsibility* terhadap kinerja perusahaan, dengan fokus pada kinerja Internal dan pasar perusahaan.

Kinerja internal perusahaan diukur dengan *Return On Asset* dan kinerja pasar perusahaan diukur dengan *Tobin's Q*. Penelitian ini menggunakan studi empiris pada perusahaan sektor *Consumer Non-Cyclicals* di Bursa Efek Indonesia. Sumber data yang digunakan yaitu dari *Annual Report* yang diambil dari situs Bursa Efek Indonesia dan situs perusahaan. Objek penelitian ini yaitu pengungkapan CSR pada laporan tahunan perusahaan. Sampel dalam penelitian ini diperoleh melalui teknik *purposive sampling* dengan jumlah 57 sampel perusahaan.

Hasil penelitian ini menunjukkan bahwa *Corporate Social Responsibility* berpengaruh terhadap kinerja internal perusahaan dan *Corporate Social Responsibility* tidak berpengaruh terhadap kinerja pasar perusahaan.

Kata kunci: *Corporate Social Responsibility, Kinerja pasar, Kinerja internal.*

ABSTRACT

***THE INFLUENCE OF CORPORATE SOCIAL RESPONSIBILITY ON
COMPANY PERFORMANCE***

*(Empirical Study on the Consumer Non-Cyclicals Sector on the Indonesia Stock
Exchange in 2021 – 2024)*

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The application of common Corporate Social Responsibility in the Consumer Non-Cyclicals sector is essential in reducing negative impacts on the environment, improving operational efficiency, and building harmonious relationships with the surrounding community. This study aims to analyze the influence of Corporate Social Responsibility on company performance, focusing on the company's internal performance and market.

A company's internal performance is measured by Return On Asset and a company's market performance is measured by Tobin's Q. This study uses an empirical study on companies in the Consumer Non-cyclicals sector on the Indonesia Stock Exchange. The data source used is from the Annual Report taken from the Indonesia Stock Exchange website and the company's website. The object of this research is the disclosure of CSR in the company's annual report. The samples in this study were obtained through purposive sampling techniques with a total of 57 company samples.

The results of this study show that Corporate Social Responsibility has an effect on the company's internal performance and Corporate Social Responsibility does not affect the company's market performance.

Keywords: Corporate Social Responsibility, Market Performance, Internal Performance.