

***THE EFFECT OF CORPORATE SOCIAL RESPONSIBILITY, LEVERAGE,  
CAPITAL STRUCTURE ON FINANCIAL PERFORMANCE WITH FIRM  
SIZE AS A MODERATING VARIABLE***

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***ABSTRACT***

*This research is a quantitative study which aims to examine the effect of corporate social responsibility, leverage, capital structure on financial performance with firm size as a moderating variable. The research uses secondary data from the raw goods sector, the energy sector, and the infrastructure sector which are listed on the Indonesia Stock Exchange (IDX) in 2019-2021. Sampling voters using purposive sampling method obtained with a total of 87 samples. Testing the hypothesis in this study uses a multiple linear regression model. The research model was processed and tested using Microsoft Excel 2016 and STATA. The results of this study are: 1) Corporate Social Responsibility has no effect on financial performance. 2) Leverage has no effect on financial performance. 3) Capital Structure has a significant negative effect on financial performance. 4) Company size is not able to moderate the relationship between Corporate Social Responsibility and Financial Performance. 5) Firm size is unable to moderate the relationship between Leverage and Financial Performance. 6) Moderated Capital Structure Company Size has a significant negative effect on Financial Performance.*

***Keywords:*** *Financial Performance, Corporate Social Responsibility, Leverage, Capital Structure, Firm Size*

**PENGARUH *CORPORATE SOCIAL RESPONSIBILITY*, *LEVERAGE*,  
*CAPITAL STRUCTURE* TERHADAP KINERJA KEUANGAN DENGAN  
*FIRM SIZE* SEBAGAI VARIABEL MODERATING**

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**ABSTRAK**

Penelitian ini merupakan penelitian kuantitatif yang memiliki tujuan untuk menguji pengaruh *corporate social responsibility*, *leverage*, *capital structure* terhadap kinerja keuangan dengan *firm size* sebagai variabel moderating. Penelitian menggunakan data sekunder dari perusahaan sektor barang baku, sektor energi, dan sektor infrastruktur yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2019-2021. Pengambilan kriteria sampel menggunakan metode *purposive sampling* yang didapatkan dengan jumlah sebanyak 87 sampel. Pengujian hipotesis dalam penelitian ini menggunakan model regresi linear berganda. Model penelitian diolah dan diuji menggunakan *Microsoft Excel 2016* dan *STATA*. Hasil dari penelitian ini yaitu: 1) *Corporate Social Responsibility* tidak memiliki pengaruh terhadap kinerja keuangan. 2) *Leverage* tidak memiliki pengaruh terhadap kinerja keuangan. 3) *Capital Structure* memiliki pengaruh signifikan negatif terhadap kinerja keuangan. 4) *Firm Size* tidak mampu memoderasi hubungan antara *Corporate Social Responsibility* dan Kinerja Keuangan. 5) *Firm Size* tidak mampu memoderasi hubungan antara *Leverage* dan Kinerja Keuangan. 6) *Capital Structure* yang dimoderasi *Firm Size* memiliki pengaruh signifikan negatif terhadap Kinerja Keuangan.

**Kata Kunci:** Kinerja Keuangan, *Corporate Social Responsibility*, *Leverage*, *Capital Structure*, *Firm Size*