

ABSTRAK

Vina Ivone Dita Prinitasari. 2024. Pengaruh *Corporate Social Responsibility* dan *Good Corporate Governance* Terhadap *Sustainability Report* Untuk Meningkatkan Nilai Perusahaan Dengan *Financial Performance* Sebagai Variabel Moderasi. Skripsi. Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun. Pembimbing (I) Dr. Maya Novitasari, S.E., M.Ak., CPFR. Pembimbing (II) Abd. Rohman Taufiq, S.E., M.S.A., CSRS., CSRA., CEBA., CERA.

Tujuan penelitian ini untuk mengetahui pengaruh *corporate social responsibility*, komite audit, dan dewan komisaris terhadap *sustainability report* serta pengaruh variabel *corporate social responsibility*, komite audit, dan dewan komisaris melalui *financial performance* sebagai variabel moderasi. Penelitian ini dilakukan pada perusahaan manufaktur sub sektor *consumer good* yang terdaftar di Bursa Efek Indonesia (BEI) periode 2019-2023. Populasi penelitian ini adalah 160 perusahaan. Berdasarkan hasil analisis diperoleh *corporate social responsibility*, komite audit dan dewan komisaris berpengaruh terhadap *sustainability report*. *Financial performance* memperkuat *corporate social responsibility* dan dewan komisaris terhadap *sustainability report*, dan *financial performance* memperlemah komite audit terhadap *sustainability report*.

Kata Kunci : CSR, komite audit, dewan komisaris, *sustainability report*, *financial performance*.

ABSTRACT

Vina Ivone Dita Prinitasari. 2024. *The Influence of Corporate Social Responsibility and Good Corporate Governance towards Sustainability Reports to Increase Company Value with Financial Performance as a Moderating Variable for Case Studies in Consumer Good Companies for the 2019-2023 Period*. Thesis. Accounting Study Program, Faculty of Economics and Business, PGRI Madiun University. Lecturer (I) Dr. Maya Novitasari, S.E., M.Ak., CPF.R. Lecturer (II) Abd. Rohman Taufiq, S.E., M.S.A., CSRS., CSRA., CEBA., CERA.

The aim of this research was to find out whether there was an influence of corporate social responsibility, audit committee and board of commissioners towards sustainability reports. As well as the indirect influence of corporate social responsibility variables, the audit committee and the board of commissioners through financial performance as a financial performance variable. This research was conducted on consumer goods sub-sector manufacturing companies listed on the Indonesia Stock Exchange (BEI) for the 2019-2023 period. This research included quantitative with data processing using the IBM SPSS 25 application. The population of this research was 160 companies. The number of samples in this research was 32 companies. The test tool in this research used Moderate Regression Analysis (MRA). Based on the results of the analysis, it was found that corporate social responsibility, the audit committee and the board of commissioners has an influence towards the sustainability report. Financial performance strengthens corporate social responsibility and the board of commissioners regarding sustainability reports, and financial performance weakens the audit committee regarding sustainability reports.

Keywords: CSR, Audit Committee, Board of Commissioners, Sustainability Report, Financial Performance

