

**THE INFLUENCE OF CORPORATE SOCIAL RESPONSIBILITY TO
FINANCIAL PERFORMANCE OF MANUFACTURE COMPANIES IN
INDONESIA**

Thesis

**To fulfill the requirement for achieving Bachelor Degree (S1) in the International
Undergraduate Program Bachelor of Accounting, Faculty of Business and Economics,
Atma Jaya University, Yogyakarta**



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2023

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THESIS

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Has been defended and accepted on January 5th, 2024 towards fulfillment of the requirements
for the Degree of Sarjana Akuntansi (S1)

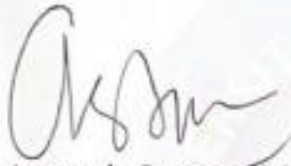
in International Financial Accounting Program

Faculty of Business and Economics, Universitas Atma Jaya Yogyakarta

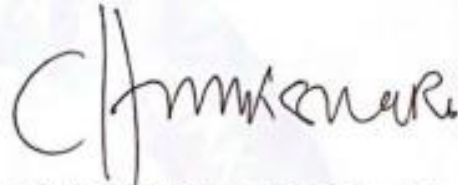
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STATEMENT

I hereby declare that the thesis with the title:

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INDONESIA**

is really my own thinking and writing, I fully knowledge that my writing does not contain other or parts of others writing, except for those that have been cited and mentioned in the references.

Yogyakarta, 15 Desember 2023



Rahma Melia Maharani

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ABSTRACT

This research aims to analyze the influence of the Corporate Social Responsibility Disclosure Index (CSRDI) on Return on Assets (ROA) in manufacturing companies in Indonesia. CSRDI is used as an indicator of corporate social responsibility, while ROA is used as a measure of company financial performance. This research method involves collecting data through documentation studies, especially sustainability reports and annual reports. The research sample consists of companies listed on the stock exchange and have complete data during the research period.

Linear regression analysis is used to test the relationship between CSRDI and ROA variables. The research results are expected to provide insight into the extent to which CSR disclosure can influence a company's financial performance. The findings of this research can contribute to the literature on the impact of CSR on financial performance and enrich understanding of the importance of corporate social responsibility in an economic and financial context. This research has practical

implications for companies in managing their social responsibilities and for financial parties interested in the impact of CSR disclosure on company value. In addition, this research can serve as a basis for further research in exploring the relationship between corporate social responsibility practices in different industrial contexts. The results of this research show that CSDI have a positive effect on ROA.

Keywords : Corporation Social Responsibility, Financial Performance

ACKNOWLEDGEMENT

Praise be to God for allowing the author to finish this undergraduate thesis entitled “**The Influence of Corporate Social Responsibility to Financial Performance of Manufacture Companies In Indonesia**”. Many parties provided encouragement, guidance, and advice to the author during the process, I would like to express deepest gratitude towards:

1. My supervisor, Mrs. Ch. Wiwik Sunarni, MSA., Akt., CA., AMA. for her guidance, support, and unwavering patience throughout the research.
2. My family and friends for their unwavering encouragement and emotional support.
3. Pastor Martin K. Nugroho (General Secretary of BPMSW GKI SW East Java) who always supports me spiritually and represents GKI Bondowoso to provide financial assistance which made this research possible.

I realize that this thesis has limitations and is not free from errors and deficiencies. Therefore, the authors expect all criticism and suggestions that can make the research better. Finally, the i would like to thank and hope that this thesis can be useful for readers.

Yogyakarta, 15 Desember 2023



Rahma Melia Maharani

MOTTO

1 Peter 5 :7 “ Cast all your anxiety on Him because He cares for you.”