ABSTRACK

This study aimed to analyze the impacts of corporate social responsibility, capital structure, and firm size on corporate financial performance. Corporate social responsibility was measured by using CSRDI (Corporate Social Responsibility Disclosure Index). Capital structure was measured by using solvability ratio. Firm size was measured by using multiplication of natural logarithm with revenues and multiplication of logarithm with beginning year market value. Corporate financial performance was measured by using liquidity ratio, activity ratio, and profitability ratio. This study include intellectual capital as control variable. Purposive sampling method was used by data collecting on this study. Total number of samples were 50 service sector companies which listed on Indonesian Stock Exchange with 2011-2015 years observation. Structural equation model (SEM) was used as analyses tool in this study with using partial least squares path modeling (PLS-SEM) technique that was helped by PLS software. The results of this study showed that corporate social responsibility has positive impact and it is significantly affects corporate financial performance. Meanwhile capital structure and firm size have negative impact and significantly affect corporate financial performance.

Keywords: *corporate social responsibility, capital structure, firm size, corporate financial performance, Indonesia*

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *corporate social responsibility*, struktur modal, dan ukuran perusahaan terhadap kinerja keuangan perusahaan. *Corporate social responsibility* diukur dengan menggunakan CSRDI (*Corporate Social Responsibility Disclosure Index*). Struktur modal diukur dengan menggunakan rasio solvabilitas. Ukuran perusahaan diukur dengan menggunakan perkalian logaritma natural dengan pendapatan dan perkalian logaritma dengan nilai pasar awal tahun. Kinerja keuangan perusahaan diukur dengan menggunakan rasio likuiditas, rasio aktivitas, dan rasio profitabilitas. Penelitian ini juga disertai variabel kontrol berupa *intellectual capital*. Pengumpulan data pada penelitian ini menggunakan metode *purposive sampling*. Total sampel penelitian adalah sebesar 50 perusahaan sektor jasa yang terdaftar di Bursa Efek Indonesia dengan tahun pengamatan 2011-2015. Alat analisis yang digunakan untuk menguji hipotesis adalah s*tructural equation model* (SEM) yang menggunakan teknik *partial least squares path modeling* (PLS-SEM) dengan bantuan *software* PLS. Hasil dari penelitian ini menunjukkan bahwa *corporate social responsibility* berpengaruh positif dan signifikan terhadap kinerja keuangan perusahaan. Sedangkan struktur modal dan ukuruan perusahaan berpengaruh negatif dan signifikan terhadap kinerja keuangan perusahaan.

Kata kunci: *corporate social responsibility*, struktur modal, ukuran perusahaan, kinerja keuangan perusahaan, Indonesia