

ABSTRACT

With the existence of differences in opinions regarding the influence of corporate social responsibility on financial performance of companies and the amount of waste generated by the manufacturing industry, this study aims to test the effect of corporate social responsibility on the financial performance of manufacturing companies with audit quality as a moderating variable. The examination in this study uses corporate social responsibility as the independent variable, financial performance as the dependent variable, and audit quality as the moderating variable.

The sample tested in this research consists of manufacturing companies listed on the Indonesia Stock Exchange during the period 2017-2021. The sample was obtained using purposive sampling, a sampling method based on specific criteria, with a total of 94 research samples. The analysis method used is multiple linear regression with tests for classical assumptions and goodness of fit for the regression model.

The research conducted obtained results that show audit quality does not have a significant positive influence in moderating the relationship between corporate social responsibility and financial performance. And also, corporate social responsibility does not have a significant influence on financial performance.

Keywords: Corporate social responsibility, financial performance, audit quality.