ABSTRACT

This study aims to examine the effect of the company's life cycle in moderating the relationship of the implementation of corporate social responsibility to financial distress. The research was conducted on non financial companies listed on the Indonesia Stock Exchange in 2018-2021. The data used comes from annual reports of non financial companies and the Bloomberg database. Purposive sampling technique was used for sampling with the final sample totaling 93 non financial companies with 372 data. Data analysis technique used Structural Equation Model based on Partial Least Square (SEM-PLS) with WarpPLS 8.0 software. The results showed that the implementation of corporate social responsibility has a negative and significant relationship to financial distress, as well as the company's life cycle at the stages of establishment, growth, mature and decline strengthens the negative relationship between the implementation of corporate social responsibility in minimizing the occurrence of financial distress.

Keywords: *Implementation of Corporate Social Responsibility, Financial Distress, Company Life Cycle*