

ABSTRACT

This study aims to examine the effect of corporate social responsibility on financial performance with audit quality as a moderating variable. Tests in this study use corporate social responsibility as an independent variable, as well as financial performance as the dependent variable, then use audit quality as a moderating variable.

The samples tested in this study are non-financial companies listed on the Indonesia Stock Exchange in 2019-2021. Samples obtained using purposive sampling as a sampling method based on certain criteria. The analytical method used is Partial Least Square (PLS) with WrapPLS software version 7.0 as an auxiliary application.

The research conducted obtained results showing that corporate social responsibility has a significant positive effect on financial performance and audit quality is able to have a positive effect in amplify the relationship between corporate social responsibility on financial performance.

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