

## **ABSTRACT**

*This study aims to investigate the direct influence of corporate social responsibility on corporate financial performance and the influence of audit quality as a moderating variable on the relationship between corporate social responsibility and corporate financial performance. This research applies a purposive sampling method by selecting a sample of non-financial companies listed on the Indonesia Stock Exchange in 2017-2022, resulting in a total research sample of 258 samples. This research uses multiple linear regression techniques to test the direct and moderating effects of the relationship between corporate social responsibility and company financial performance.*

*The results of hypothesis testing prove that corporate social responsibility has a positive and significant effect on the company's financial performance as proxied by Return on Assets (ROA), Return on Equity (ROE), Tobin's Q. Other results show that audit quality has a positive and significant effect on the relationship between corporate social responsibility and company financial performance as proxied by Return on Assets (ROA), Return on Equity (ROE), Tobin's Q.*

*Keywords: Corporate social responsibility, firm financial performance, audit quality*