ABSTRACT

This research is conducted to analyze the effect of corporate social responsibility on corporate risk (total risk) with role of moderating variables: intellectual capital and brand reputation from manufactured companies listed in IDX during the period of 2014 to 2016.

The sample data used in this research are companies listed in IDX and publish their annual reports during 2014-2016 where data can be used to calculate all the required variables. Based on the sample selection technique which is purposive sampling method, there are 360 companies that meet the criteria of the sampling method.

This research has met the classical assumption test (normality and multicollinearity) and then performed statistical F-test and t-test. From the result of hypothesis testing, it can be concluded that CSR has a negative and significant effect on corporate risk, IC does not moderate the relationship between CSR and corporate risk.

Keywords: CSR, corporate risk, intellectual capital, brand reputation.