ABSTRACT

The aims of this study is to examine the influence of Operation Related (OR) corporate social and Non Operation Related (Non-OR) corporate social responsibility on firm performance with environmental sensitivity as moderating variable, then also included firm size, profitability, and leverage as control variables.

The population of this study was all companies listed in Indonesia Stock Exchange (IDX) in 2013. Sample consists of companies which included in top 100 companies based on Indonesia fortune magazine and disclose annual report and or sustainability report in 2013. Data analysis was performed with the multiple regression and independent sample t-test.

The result of this study indicate that OR and Non-OR CSR have positively significant on firm performance. For environmental sensitivity as moderating variable only can influence of Non-OR CSR on firm performance, yet environmental sensitivity has no significant influence for OR CSR on firm performance.

Keywords: firm performance, corporate social responsibility, environmental sensitivity, annual reports, Indonesia.