

ABSTRACT

The company is very enthusiastic in carrying out a CSR activity with a company image with sustainability that is able to increase its own benefits for the company. Companies that are in Indonesian business provide an existing environment for CSR disclosure to a belief in the corporate environment. Corporate social responsibility which has information on the environment of companies in Indonesia.

In this study, the unit of analysis used in this study is the financial statements of manufacturing companies listed on the IDX from 2015 to 2019. The data analysis technique used in this study is the Structural Equation Modeling (SEM) method which is run through the AMOS (Moment Structure) program. Analysis) is an analysis technique used to examine the data in this study. SEM is often referred to as Path Analysis.

The results show that there is a positive influence between GCG on financial performance, there is a positive influence between CSR on financial performance, there is an effect of GCG on financial performance with gender diversity as a moderating variable and there is an effect of CSR on financial performance with gender diversity as a moderating variable.

Keywords: Corporate Governance, Corporate Social Responsibility, Financial Performance, Gender Diversity