

## **ABSTRACT**

*The purpose of this study was to determine the effect of anti-corruption disclosure as a moderating variable whether it strengthens or weakens the relationship between corporate social responsibility disclosures on company financial performance and examines the effect of corporate social responsibility disclosure on financial performance (Tobin's Q).*

*This research uses a sample of banking companies listed on the Indonesia Stock Exchange in the period 2016 – 2019. The number of samples used in this study were 40 banks with an analysis for 4 years so that a total of 160 were used. The sampling method used in this study was purposive sampling with certain criteria. The data processing used is moderated regression analysis using the SPSS version 21 software program.*

*The results of this study prove two research hypotheses, namely anti-corruption disclosures can strengthen and have a significant effect on the relationship of CSR disclosure to the company's financial performance. Meanwhile, CSR disclosure also has a significant effect on the financial performance of banking companies.*

*Keywords: Financial Performance, CSR Disclosure, Anti – Corruption Disclosure.*