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INFLUENCE ANALYSIS OF SOCIAL RESPONSIBILITY ON FINANCIAL PERFORMANCE MODERATED BY OWNERSHIP STRUCTURE OF COMPANIES LISTED IN INDONESIA STOCK EXCHANGE

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ABSTRACT

This research was conducted to prove empirically the influence of social responsibility on financial performance moderated by the ownership structure of companies listed on the Indonesia Stock Exchange. The variables contained in this study were concentrated ownership, leverage of traded shares, long-term debt, and company size. Trading shares and concentrated ownership were moderate variables.

Companies listed on the Indonesia Stock Exchange in 2014-2018 with a total sample of 384 companies were selected based on predetermined criteria. SPSS and Eviews were programs used to test panel data taken from annual company reports published for 5 years.

The results of the study after the data test stated that social responsibility has significant positive effect while the variable ownership is concentrated and shares traded do not have a significant effect on performance. The moderation contained in this study positively influences corporate social responsibility toward financial performance

Keywords: financial performance, traded shares, concentrated ownership, social responsibility, moderation

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