ABSTRACT

The Effect of Environmental Performance, Company Growth, And Liquidity on Financial Performance With Corporate Social Responsibility As An Intervening Variable (Empirical Study of Consumer Non-Cyclicals Companies Listed on the Indonesia Stock Exchange in 2017-2021)

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This study aims to determine the effect of Environmental Performance, Company Growth, and Liquidity on Financial Performance with Corporate Social Responsibility as an intervening variable in Consumer Non-Cyclicals companies listed on the Indonesia Stock Exchange for the 2017-2021 research period. The sampling technique used in this study was a purposive sampling method and 105 samples were obtained from 21 Consumer Non Cyclicals companies in 2017 - 2021 that met the criteria to be sampled. The research data was processed using Eviews 12 with the best model being the Fixed Effect Model. The results of this study indicate that company growth and liquidity have an effect on financial performance, while environmental performance has no effect on financial performance. The existence of intervening variables is able to mediate the influence of Environmental Performance on Financial Performance but cannot mediate Company Growth and Liquidity on Financial Performance.

Keywords: Environmental Performance, Corporate Growth, Liquidity, Financial Performance, Corporate Social Responsibility

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