ABSTRACT

The Effect Of Corporate Social Responsibility (CSR) Disclosure, Company Size And Institutional Ownership On Financial Distress With Firm Life Cycle As A Moderation In Banking Sector Companies Listed On The Idx For The 2018-2023 Period.

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The study aims to determine the influence of Corporate Social Responsibility (CSR), company size and institutional ownership on Financial Distress with the Firm Life Cycle as a moderator. The population in this study uses companies operating in the banking sector and registered on the Indonesian Stock Exchange for the period 2018-2023. This research uses quantitative methods with purposive sampling techniques. In measuring variables, researchers used the Eviews12 application to process the data. The results in this study show that the CSR disclosure variable and the company size variable have no effect on Financial Distress, institutional ownership has an effect on Financial Distress. Simultaneous test results between CSR disclosure variables, company size, and institutional leadership influence Financial Distress. The Firm Life Cycle variable moderates the influence of the independent variable on the dependent.

Keywords: *Corporate Social Responsibility (CSR), Company Size, Institutional Ownership, Financial Distress, Stakeholder Theory, Signal Theory, Firm Life Cycle.*

References : 40
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