

ABSTRAK

penelitian ini bertujuan untuk menguji pengaruh *Corporate Social Responsibility* (CSR) dan *Intellectual Capital* terhadap kinerja keuangan perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia (BEI) periode 2021-2023, serta menganalisis peran *Corporate Governance* sebagai variabel moderasi. Penelitian ini menggunakan pendekatan kuantitatif dengan teknik *purposive sampling* dan melibatkan 18 perusahaan sebagai sampel. Analisis data dilakukan dengan *Moderated Regression Analysis* (MRA) menggunakan program SPSS. Hasil penelitian menunjukkan bahwa *Corporate Social Responsibility* berpengaruh positif dan signifikan terhadap kinerja keuangan, *Intellectual Capital* tidak berpengaruh signifikan terhadap kinerja keuangan. Namun, *Corporate Governance* berpengaruh positif dan signifikan terhadap kinerja keuangan. Selain itu, *Corporate Governance* tidak memoderasi hubungan antara CSR dan kinerja keuangan, tetapi mampu memoderasi secara negatif hubungan antara *Intellectual Capital* dan kinerja keuangan.

Kata kunci: *Corporate Social Responsibility*; *Intellectual Capital*; Kinerja Keuangan; *Corporate Governance*; Perusahaan sektor energi.

ABSTRACT

This study aims to examine the influence of Corporate Social Responsibility (CSR) and Intellectual Capital on the financial performance of energy sector companies listed on the Indonesia Stock Exchange (IDX) for the 2021–2023 period, and to analyze the moderating role of Corporate Governance. A quantitative approach with purposive sampling was used, involving 18 companies as the sample. The data were analyzed using Moderated Regression Analysis (MRA) with SPSS software. The results showed that both CSR and Intellectual Capital have a significant positive effect on financial performance. However, Corporate Governance does not have a direct effect and fails to moderate the relationship between CSR and financial performance, though it negatively moderates the relationship between Intellectual Capital and financial performance.

Keywords: *Corporate Social Responsibility; Intellectual Capital; Financial Performance ; Corporate Governance; Energy Sector Companies.*