

ABSTRAK

Studi berikut bertujuan guna menguji dan mendapatkan bukti empiris pengaruh CSR (*Corporate Social Responsibility*) dan *Working Capital Management* yang di proksikan dengan *Days Inventory Outstanding (DIO)*, *Days Payable Outstanding (DPO)*, dan *Days Sales Outstanding (DSO)* terhadap Kinerja Perusahaan subsektor *food and beverage* yang terdaftar pada Bursa Efek Indonesia (BEI) periode 2022-2024. Metode studi yang diterapkan pada studi berikut ialah metode kuantitatif. Teknik analisis data yang digunakan pada studi berikut ialah uji asumsi klasik dan analisis regresi linear berganda menggunakan SPSS versi 25. Hasil studi memaparkan bahwasanya *Corporate Social Responsibility (CSR)* dan *Days Payable Outstanding (DPO)* tidak berpengaruh terhadap kinerja perusahaan subsektor *food and beverage*. Namun, *Days Inventory Outstanding (DIO)* dan *Days Sales Outstanding (DSO)* berpengaruh negatif terhadap kinerja Perusahaan subsektor *food and beverage*. CSR dan *Working Capital Management* berpengaruh secara simultan terhadap kinerja perusahaan subsektor *food and beverage*.

Kata Kunci: Kinerja Perusahaan, *Corporate Social Responsibility (CSR)*, *Working Capital Management*

ABSTRACT

For the period of 2022–2024, this study seeks to evaluate and empirically demonstrate the impact of CSR (Corporate Social Responsibility) and Working Capital Management as represented by DIO (Days Inventory Outstanding), DPO (Days Payable Outstanding), and DSO (Days Sales Outstanding) on the performance of food and beverage sub-sector businesses listed on the Indonesia Stock Exchange (IDX). The quantitative approach is used in this study's research methodology. The data analysis methods used in this study are SPSS version 25's multiple linear regression analysis and traditional assumption tests. According to the study's findings, a food and beverage sub-sector company's performance is not impacted by its CSR or DPO. But food and beverage sub-sector firms' performance is negatively impacted by DIO and DSO. CSR and Working Capital Management simultaneously affect the performance of companies in the food and beverage subsector.

Keywords: Firm performance, Corporate Social Responsibility (CSR) and Working Capital Management

