

ABSTRAK

Widiantari, Ni Komang (2024), *Pengaruh corporate social responsibility terhadap kinerja umkm: peran citra perusahaan dan inovasi model bisnis sebagai pemediasi.*

Tesis, Akuntansi, Program Pascasarjana, Universitas Pendidikan Ganesha

Tesis ini sudah disetujui dan diperiksa oleh pembimbing I: Prof. Dr. Ananta Wikrama Tungga Atmaja, S.E., Ak., M.Si. dan Pembimbing II: Dr. Lucy Sri Musmini, S.E., M.Si., Ak.

Kata-kata kunci: Corporate Social Responsibility, kinerja UMKM, citra perusahaan, inovasi model bisnis,

Penelitian ini bertujuan untuk mengetahui pengaruh *Corporate Social Responsibility* terhadap kinerja UMKM melalui peran mediasi citra perusahaan dan inovasi model bisnis pada UMKM pertanian di Kecamatan Kintamani. Dalam penelitian ini menggunakan variabel *Corporate Social Responsibility*, kinerja UMKM, citra perusahaan, dan inovasi model bisnis. Berdasarkan data jumlah UMKM mengalami peningkatan setiap tahunnya. Namun berdasarkan survei yang dilakukan di lapangan bahwa perkembangan UMKM bidang pertanian di Kintamani mengalami peningkatan dan penurunan yang menimbulkan bahwa terjadinya permasalahan pengelolaan baik secara manajemen dan keuangan di dalam usahanya. Selain itu, permasalahan terkait dengan ketatnya persaingan UMKM di Kabupaten Kintamani, pelaku UMKM harus kreatif dalam berinovasi serta mampu menciptakan orientasi pasar yang lebih luas. Dalam penelitian ini menggunakan metode *purposive sampling*, dengan kriteria sampel yaitu UMKM dibidang pertanian yang sudah berjalan selama 3 tahun atau lebih. Berdasarkan kriteria tersebut diperoleh responden sebanyak 41 UMKM pertanian yang memenuhi kriteria. Penelitian ini menggunakan SEM-PLS untuk menganalisis hubungan antar variabel dan dilakukan dengan metode kuantitatif. Hasil dari penelitian menunjukkan bahwa *Corporate Social Responsibility* memiliki pengaruh positif terhadap kinerja UMKM. Selanjutnya citra perusahaan dan inovasi model bisnis memediasi hubungan antara *Corporate Social Responsibility* dengan kinerja UMKM.

ABSTRACT

Widiantari, Ni Komang (2024), *The Influence of Corporate Social Responsibility on MSME Performance: The Role of Corporate Image and Business Model Innovation as a Mediator*. Thesis, Accounting, Graduate Program, Ganesha University of Education

This thesis has been approved and examined by Supervisor I: Prof. Dr. Ananta Wikrama Tungga Atmaja, S.E., Ak., M.Si. and Supervisor II: Dr. Lucy Sri Musmini, S.E., M.Sc., Ak.

Keywords: *Corporate Social Responsibility*, MSME performance, corporate image, business model innovation,

This study aims to determine the influence of *Corporate Social Responsibility* on MSME performance through the mediation role of corporate image and business model innovation in agricultural MSMEs in Kintamani District. In this study, the variables of *Corporate Social Responsibility*, MSME characteristics, company image, and business model innovation are used. Based on data, the number of MSMEs has increased every year. However, based on a survey conducted in the field, the development of MSMEs in the agricultural sector in Kintamani has increased and decreased, which causes the occurrence of management problems both in terms of management and finance in their business. In addition, problems related to the tight competition of MSMEs in Kintamani Regency, MSME actors must be creative in innovating and be able to create a broader market orientation. In this study, a *purposive sampling* method is used, with sample criteria, namely MSMEs in the agricultural sector that have been running for 3 years or more. Based on these criteria, 41 respondents were obtained who met the criteria. This study uses SEM-PLS to analyze the relationship between variables and is carried out by quantitative methods. The results of the study show that *Corporate Social Responsibility* has a positive influence on the performance of MSMEs. Furthermore, corporate image and business model innovation mediate the relationship between *Corporate Social Responsibility* and MSME performance.