ABSTRAK

Dewi, Ayu Lia Juwitha (2026), *Pengaruh Tanggung Jawab Sosial dan Komitmen Organisasi terhadap Sustainability Balanced Scorecard dengan Budaya Organisasi sebagai Moderasi (Studi pada Industri Perhotelan di Provinsi Bali)*. Tesis, Program Studi Magister Akuntansi, Program Pascasarjana, Universitas Pendidikan Ganesha.

Tesis ini telah disetujui dan diperiksa oleh I Made Adi Pradana Adiputra dan Gede Adi Yuniarta.

Kata-Kata Kunci: Tanggung Jawab Sosial, Komitmen Organisasi, Budaya Organisasi, Sustainability Balanced Scorecard.

Penelitian ini bertujuan untuk menganalisis pengaruh tanggung jawab sosial (CSR) dan komitmen organisasi terhadap *Sustainability Balanced Scorecard* (SBSC), serta menguji peran budaya organisasi sebagai variabel moderasi pada industri perhotelan di Provinsi Bali. Penelitian ini menggunakan pendekatan kuantitatif dengan desain deskriptif. Populasi penelitian adalah seluruh hotel yang beroperasi di Provinsi Bali sebanyak 541 hotel. Penentuan sampel menggunakan teknik purposive sampling dengan rumus Slovin sehingga diperoleh sebanyak 85 hotel sebagai sampel penelitian. Data yang digunakan merupakan data primer yang dikumpulkan melalui penyebaran kuesioner kepada manajer, supervisor, dan karyawan hotel. Instrumen penelitian diukur menggunakan skala Likert dan telah diuji validitas serta reliabilitasnya. Teknik analisis data yang digunakan meliputi analisis statistik deskriptif dan analisis inferensial dengan pendekatan Structural Equation Modeling (SEM) berbasis Partial Least Square (PLS).

Hasil penelitian menunjukkan bahwa tanggung jawab sosial berpengaruh positif dan signifikan terhadap *Sustainability Balanced Scorecard*, yang berarti semakin baik implementasi CSR maka semakin meningkat kinerja keberlanjutan perusahaan. Komitmen organisasi tidak berpengaruh signifikan terhadap *Sustainability Balanced Scorecard*, yang menunjukkan bahwa komitmen karyawan belum mampu secara langsung meningkatkan kinerja keberlanjutan perusahaan. Budaya organisasi tidak mampu memoderasi pengaruh tanggung jawab sosial terhadap *Sustainability Balanced Scorecard*. Namun, budaya organisasi mampu memoderasi pengaruh komitmen organisasi terhadap *Sustainability Balanced Scorecard* secara signifikan, sehingga memperkuat hubungan antara komitmen organisasi dan kinerja keberlanjutan perusahaan. Berdasarkan hasil tersebut, dapat disimpulkan bahwa tanggung jawab sosial merupakan faktor utama dalam meningkatkan *Sustainability Balanced Scorecard* pada industri perhotelan di Bali, sedangkan komitmen organisasi akan lebih efektif apabila didukung oleh budaya organisasi yang kuat.

ABSTRACT

Dewi, Ayu Lia Juwitha (2026), *The Influence of Social Responsibility and Organizational Commitment on Sustainability Balanced Scorecard with Organizational Culture as a Moderation (Study on the Hospitality Industry in Bali Province)*
Thesis, Master of Accounting Study Program, Postgraduate Program, Ganesha University of Education.

This thesis has been approved and reviewed by I Made Adi Pradana Adiputra and Gede Adi Yuniarta.

Keywords: Social Responsibility, Organizational Commitment, Organizational Culture, Sustainability

This study aims to analyse the influence of social responsibility (CSR) and organizational commitment on the Sustainability Balanced Scorecard. (SBSC), and to examine the role of organizational culture as a moderating variable in the hospitality industry in Bali Province. This study uses a quantitative approach with a descriptive design. The study population is all 541 hotels operating in Bali Province. The sample determination uses a purposive sampling technique with the Slovin formula, resulting in 85 hotels as research samples. The data used are primary data collected through distributing questionnaires to hotel managers, supervisors, and employees. The research instrument is measured using a Likert scale and has been tested for validity and reliability. Data analysis techniques used include descriptive statistical analysis and inferential analysis with a Structural Equation Modeling (SEM) approach based on Partial Least

The results of the study indicate that social responsibility has a positive and significant effect on the Sustainability Balanced Scorecard, meaning that better CSR implementation leads to improved corporate sustainability performance. Organizational commitment does not have a significant effect on the Sustainability Balanced Scorecard, indicating that employee commitment has not been able to directly improve corporate sustainability performance. Organizational culture is unable to moderate the effect of social responsibility on the Sustainability Balanced Scorecard. However, organizational culture is able to significantly moderate the effect of organizational commitment on the Sustainability Balanced Scorecard, thereby strengthening the relationship between organizational commitment and corporate sustainability performance. Based on these results, it can be concluded that social responsibility is a major factor in improving the Sustainability Balanced Scorecard in the Balinese hospitality industry, while organizational commitment will be more effective if supported by a strong organizational culture.