THE IMPACT OF CSR, CORPORATE SIZE, AND FINANCIAL INFORMATION'S QUALITY ON CORPORATE IMAGE

Caroline Rosa Maria[a,1], Rapina Rapina[b,2]
[ab]Accounting Department Maranatha Christian University
Email : rapinarapinarapina@gmail.com

ABSTRACT
Company image is an intangible asset that facilitates long-term success and contributes to the company both financially and non-financially. This research was conducted to see the influence of Corporate Social Responsibility (CSR), Corporate Size (CS), and Financial Information Quality (FIQ) on Corporate Image (CI). This research was carried out using a purposive sampling method with a total of 108 samples obtained. This research collects data through distributing questionnaires. The results of this study show that partially, CSR and CS have no influence on CI, while FIQ has a partial influence of 49% on CI. However, the research results simultaneously show that CSR, CS, and FIQ have an influence on CI, but not all of their influences are significant. CSR, CS, dan FIQ shows a significant simultaneous effect on CI of 48.5%. CSR shows an inverse (negative) relationship with CI, while CS and FIQ show a unidirectional (positive) relationship with CI. There are several implications that can be applied based on the results of this research, companies can improve the quality of financial information in order to improve their image. Improving a company's image can provide financial benefits by increasing relationships, company attractiveness, and providing a positive impression on shareholders and consumers.

Keywords: *CSR, Corporate Social Responsibility, Corporate Size, Financial Information Quality, Corporate Image*

1. INTRODUCTION

Corporates from all sectors are competing to survive and be the best in their business. To survive, a corporate will need funds, human resources, and also users of the corporate's products/services which will later generate capital and provide profits for the corporate. One of the efforts made by the corporate to achieve these things is by providing a positive image to stakeholders. Most corporates believe that positive corporate image is a facility that will provide long-term and sustainable success (Fadillah et al., 2023).

Corporates want stakeholders to have a positive view of them, which means image is important for the corporate (Pikiewicz, 2021). A good corporate image shows that corporate management has been implemented effectively (Oktaviany and Reskino, 2023). With a positive image, the corporate has the opportunity to create long-term relationships with its stakeholders. In this case, the corporate tries to provide a positive image and show it both in financial and non-financial terms.

The success of a corporate is not only judged by the profits it makes, but its role in environmental development and improving community welfare is also considered important (Putri et al., 2023). Therefore, corporates are starting to disclose Corporate Social Responsibility (CSR) to show their support and role for economic development with social and environmental responsibility. Meanwhile, corporate size is considered to describe the corporate's financial characteristics, where having a large corporate with stability will make it easier for the corporate to obtain capital in the capital market (Zahro et al., 2022). Large corporate size also shows an increase so that investors will give a positive response (Bita et al., 2021). It can be said that large corporates are considered to have a good image in the eyes of investors.

However, in reality, there are still several large corporates that actually do things that are considered to give a bad impression and can affect their corporate's image. Some of them actually do things that are considered to pay little attention to CSR. As in the case of H&M, the Myanmar garment factory, which is one of the largest fashion retailers in the world, has been hit by issues of human rights violations with several accusations such as wage reduction and theft, unfair dismissal, and forced overtime work (Feirisa, 2023). There is also a case from Unilever whose product packaging was considered bad because it could not be recycled and polluted beaches and waterways. However, in the case of Unilever, whose packaging is considered bad for the environment, the corporate is still on track to sell 53 billion sachets for its products (Greenpeace Indonesia, 2023). Violations of environmental and social responsibility can certainly damage the image of the corporate concerned. However, the Unilever case itself raises the question of whether CSR disclosure and corporate size really have an effect on the corporate's image?

Meanwhile, in financial terms, the corporate certainly wants to show a healthy financial condition to its stakeholders. Therefore, corporates strive to improve the quality of their financial information during financial reporting. Fraud can have a negative impact on the corporate, such as causing losses, damaging employee morality, and other negative impacts (Budiartini et al., 2019). As in the case of PT Asabri and Jiwasraya which misappropriated funds, causing losses to the state amounting to trillions of rupiah (Detik News, 2020). There was also a case of PT Garuda Indonesia making a mistake in preparing its financial reports which ended up being detrimental to the corporate because it had to pay fines and present revised financial reports (Finfolk, 2023). The large number of fraud cases in financial information is an important task to identify and analyze further so that the corporate remains trustworthy and can maintain its image (Oktaviany and Reskino, 2023).

The corporate's image itself is a valuable asset for the corporate (Foroudi and Foroudi, 2021). In his book, Pikiewicz (2021) reveals that image as an intangible asset of a corporate is not expressed directly in accounting terms because it is not subject to its rules, such as valuation methods, special classifications, or presentation and disclosure rules. Image is an important thing that can bring corporates various advantages and benefits such as good relationships with stakeholders, increasing

sales, and maintaining their position in the market. It can be said that corporate image can help corporates compete.

Seeing how important a corporate's image is in providing long-term sustainability, this study is aimed at finding out the influence of CSR, Corporate Size, and Quality of Financial Information on Corporate Image. It is hoped that this study will show the views of students who will soon be involved in the world of work. This study needs to be carried out to find out more precisely whether the variables discussed really have an influence on the corporate's image. It is hoped that this study can contribute to useful literature for readers regarding the influence of CSR, Corporate Size and Quality of Financial Information on Corporate Image. This study is also expected to be a development of previously existing knowledge and can become reading literature that can illustrate the importance of Corporate Image during the corporate's operations.

Based on study conducted by Alam and Islam (2021), the results of their study have shown that the CSR dimension has an important role in building a Corporate Image. Likewise with the study carried out by (Wardhani et al., 2021) which shows that Corporate Size influences Corporate Value. This study discusses that the higher the corporate value, the higher the Corporate Image obtained. There is also study conducted by (Budiartini et al., 2019) the results show that the implementation of corporate activities related to accounting properly and correctly will produce effective performance and provide good results for stakeholders.

Based on previous study, this study can become new literature that can be used as a comparison of existing study. This study can also be a new scientific perspective for readers regarding the role of Corporate Image itself and how the variables discussed in this study influence it. In accounting studies, company image is something that is closely related to how companies obtain capital and profits based on an abstract view. This will be the novelty of this research by showing how the company's image itself can play a role and how it will be influenced by the variables discussed.

2. LITERATUR REVIEW

Corporate Social Responcibility (CSR)

Through a managerial perspective, CSR is conceptually defined as a management concept that encourages corporates towards a balance between economic, social and environmental benefits (Le, 2023). Khaeriani and Hasan (2022) also defines CSR as a corporate's commitment to acting ethically, operating legally and contributing to improving the welfare of employees, families, the surrounding environment and the wider environment. CSR disclosure is guided by the fourth generation Global Reporting Initiative (GRI) or called G4 with information regarding CSR based on GRI consisting of 3 disclosure focuses, namely economic, environmental and social (Heryanto and Juliarto, 2017). Law of the Republic of Indonesia number 40 of 2007 regarding Limited Liability Corporates (UUPT) article 1 section 3 states the definition of CSR as follows: "Social and environmental responsibility is a corporate's commitment to participate in sustainable economic development in order to improve the quality of life and a beneficial environment, both for the corporate itself, the local community and society in general."

In GRI G4 (2013), CSR is divided into 3 major dimensions, namely economic, environmental and social. Economics is concerned with the impact of an organization on economic conditions of its stakeholders, and on economic systems at local, national and global levels. The Economic category describes the flow of capital between different stakeholders, and the ultimate economic impact of organizations across all levels of society. The environmental dimension relates to an organization's impact on living and non-living natural systems, including land, air, water, and ecosystems. The environmental category includes impacts related to inputs (such as energy and water) and outputs (such as emissions, effluents and waste), as well as biodiversity, transportation, and impacts related to products and services, as well as environmental compliance and costs. Meanwhile, the social dimension discusses the impact that the organization has on the social system in which the organization operates. Much of the content is based on internationally recognized universal standards or other relevant international references..

Corporate Size (CS)

Based on Saputra et al. (2020), Corporate Size (CS) is a benchmark that assesses the total assets of a corporate. CS is a scale that can be calculated by the level of total assets and sales which can indicate the condition of the corporate where a larger corporate will have an advantage in the source of funds obtained to finance its investment in making a profit (Riadi, 2020). Meanwhile Nuridah et al. (2023) concluded that CS is the size of a corporate which can influence the capital structure, and the size of a corporate can be seen from the total assets owned by the corporate. The greater the total assets of the corporate, the greater the size of the corporate.

Based on the literature, CS measurement in this study was carried out using total assets and total sales. Total assets measure how big and small a corporate is on the financial statements. The greater the total assets, the greater the corporate's wealth and good performance, so it will attract investors (Juwita et al., 2021). Meanwhile, in study by Novitasari and Samari (2021), it is stated that sales volume can be measured in two ways, namely first, achieving sales targets, which can be measured by product units sold. Second, an increase in the number of sales, an increased profit obtained from the total value of the corporate's real sales in a certain period.

Financial Information Quality (FIQ)

The quality of financial information in this study is found in the quality of financial reporting which contains financial information that needs to meet qualitative characteristics in order to become quality financial information. Financial reporting quality is the activity of reporting financial information to meet user needs while providing protection to owners based on the ability to persist profits, the ability to predict the future, meet the qualitative characteristics of financial information and full and fair disclosure (Digdowiseiso et al., 2022). The quality of financial reporting is assessed from the process of preparing financial reports that are made and are in accordance with the accounting conceptual framework, basic accounting principles and general objectives of accounting (Suharsono, 2022). Reported financial information has 4 criteria that need to be met, namely relevant, reliable, comparable and understandable (Rompas and Kindangen, 2022).

Corporate Image (CI)

Corporate Image (CI) is the consumer's perception of quality related to the brand/corporate name (Waluyo, 2020). According to (Tjandra et al., 2016) CI is the impression that appears in someone's mind when they hear the name of a corporate, with the dimensions of morality, management, performance and service. Also according to Pikiewicz (2021) image is a mental product of stakeholders' perceptions, in simple terms, what comes to someone's mind when they hear or see the corporate name or logo and is formed by the economic and financial dimensions of the corporate's activities. According to Personal Elaboration 2019 in Valentini (2021), CI has the following dimensions: attitude and behavior, dynamism, cooperation, reliability, ethics, successfulness.

From previous literature, CI has many different measurements from many experts' perceptions. In this study, in order to adapt to accounting needs, the measurement of CI used is an economic and financial measurement dimension. The economic measurements used are creating long-term relationships with stakeholders, developing human resources, and competitive advantages of a corporate. Meanwhile, financial measurements include increased product sales, higher profits, satisfactory working capital, cost management, more profits for investors and employee salaries, as well as rational policies (Pikiewicz, 2021).

Corporate Social Responsibility (CSR) on Corporate Image (CI)

CSR performance requires the participation of internal and external stakeholders, thereby enabling corporates to anticipate and take advantage of rapidly changing social conditions and expectations (Kim et al., 2020). Stakeholders have different expectations of a corporate which are considered as a measure of CSR performance, such as employees wanting reasonable working hours with a comfortable working environment or shareholders wanting high returns on investment and information transparency (Le, 2023). By developing a CI, a corporate can maintain and introduce its brand, maintain the quality of natural resources, and reduce business risks (Putri and Rosdiana, 2021).

Corporates can form a positive CI through public awareness of CSR activities (Avotra et al., 2021). CSR instills a CI in consumers and enables a good corporate reputation by fulfilling social obligations and responsibilities (Kim et al., 2020). The form of CSR manifestation is key to understanding its impact on consumers, because being able to retain existing customers by building a positive CI is very important for the corporate's survival in the market (Afiuc et al., 2021). This leads to positive customer attitudes towards the business through positive perceptions of corporate responsibility which leads to improved CI (Le, 2023).

In study conducted by Kim et al. (2020) and Le (2023), the results show that CSR has a positive influence on CI. Meanwhile, in their study, Özcan and Elçi (2020) stated that employee-oriented CSR activities have a positive influence on brand perception and CI. A corporate's socially responsible actions and behavior reflect that business activities are oriented towards various stakeholders (Le, 2023). In other words, by becoming more socially responsible, corporates will benefit from a more positive image (Kim et al., 2020).

H1: CSR has an influence on Corporate Image. Company Size

Corporate Size (CS) on Corporate Image (CI)

CS is an indication that can be used to measure corporate performance, so the larger the CS, the easier it is to obtain funding both internally and externally. (Pratiwi and Aligarh, 2021).

(Yuniastri et al., 2021) also reveals that CS influences corporate value so that it can be a signal to attract investors. Large corporates have an absolute advantage in technological innovation in terms of financing, implementation, sustainability, as well as more active development of new technology (Na et al., 2023).

The size of the corporate shows that there is a lot of information contained in the corporate, besides that the bigger the corporate, the more attention it will attract to the general public (Mardiani et al., 2021). Large corporate sizes usually tend to have a good image, so the larger the CS, the greater the effort made by managers to improve the corporate's image (Gunawan and Sjarief, 2022). It can be said that large corporates can give a better impression in the eyes of the public because they are considered to have many advantages, both financial and non-financial.

H2: Corporate Size has an influence on Corporate Image.

Financial Information Quality (FIQ) on Corporate Image (CI)

Information is very important for the decision making process, so in the process, the information must be of high quality and have value (Riyadi, 2020). With quality financial information, investors can have confidence in investing in the corporate (Cahyadi and Kuraesin, 2022). One factor such as a delay in publication can affect the corporate's image in the eyes of investors. Financial information‘s delay reflect the corporate's poor condition (Immaduddin and Andayani, 2021). Large corporates tend to maintain their CI in the eyes of the public by trying to convey financial information in a timely manner (Mardiani et al., 2021). Immaduddin and Andayani (2021) stated that auditors must be more professional so that delays can be kept to a minimum in order to help the corporate provide a good image in the eyes of stakeholders.

H3: Financial Information Quality has an influence on Corporate Image.

H4: CSR, Corporate Size, and Financial Information Quality significantly have influence on Company Image.

Based on the theory and hypothesis of this research, the framework for this research was created as follows:

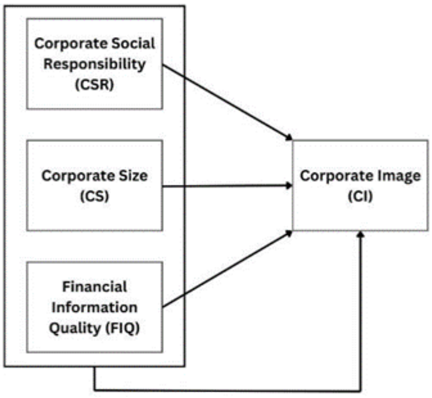

Figure 1. Research Framework

3. DATA AND RESEARCH TECHNIQUE ANALISYS

Research Method

This study uses primary data obtained by distributing questionnaires that use data measurement in the form of a likert scale consisting of 5 scores, where (5) is the largest score, and (1) is the smallest score. The description of the score is, (5) Strongly Agree, (4) Agree, (3) Neutral, (2) Disagree, and (1) Strongly Disagree. Writer used a purposive sampling technique in the process, with certain criteria, where the samples taken were students who were still studying at university. This study targets 100 to 110 people as samples and does not limit students from certain majors in order to achieve certain goals of this study. Writer collected data by distributing questionnaires in the form of Google forms which were carried out online and offline. In online distribution, writer distributed Google forms via social media such as LINE, WhatsApp, and Instagram. Meanwhile, in offline distribution, writer directly asked students for their willingness to fill out the questionnaire. The data collected is quantitative data, so the writer use instrument testing, data testing, and hypothesis testing. Writer also used descriptive statistical analysis to determine the frequency of respondents and their questionnaire answers. This study used classical assumption tests to test data and multiple linear regression analysis to test hypotheses which the IBM SPSS 23 application as the program to test the data. The following is the regression equation model used in this research:

$Y = \alpha + \beta 1.X1 + \beta 2.X2 + \beta 3.X3 + e$

Details:

Y	: Dependent Variable
α	: Constanta
β1	: Regression Coefficient X1 Variable
β2	: Regression Coefficient X2 Variable
β3	: Regression Coefficient X3 Variable
X1	: Independent Variable (CSR)
X2	: Independent Variable (CS)
X3	: Independent Variable (FIQ)
e	: error

Result and Analysis

Tabel 1. Descriptive Statistics Results

	N	Minimum	Maximum	Mean	Std. Dev.
CS (X2)	108	7	20	16.3519	2.33748
FIQ (X3)	108	25	50	44.5278	4.88648
CI (Y)	108	24	45	38.9907	4.75865

Source: Data processed by SPSS

Researchers succeeded in collecting 108 students as samples for this research. From the results of these statistical tests, it can be seen that the minimum value for the independent variable CSR is 10, CS is 7, and FIQ is 25 and the minimum value for the dependent variable, namely CI, is 24. Thereis also a maximum value for the independent variable CSR is 45, CS is 20, FIQ is 50, and the maximum value for the dependent variable, CI is 45. Meanwhile, the standard deviation value for the independent variable CSR is 4.955, CS is 2.34, and FIQ is 4.89 and the standard deviation value for thedependent variable, CI is 4.76.

Tabel 2. Hypothesis Test Result Partial

Independen Var.	Coefficients	Correlations
	Sig.	Pearson Correlation
CSR	0.996	0.462
CS	0.209	0.503
FIQ	0.000	0.700

Dependent Variable: CI
Predictors: (Constant), FIQ, CS, CSR

Source: Data processed by SPSS

In the partial hypothesis testing table, the Sig. Coefficients function to show whether or not there is a partial influence of each independent variable on the dependent variable. It can be said, in this research if the Sig. < 0.05, meaning that the independent variable has a partial influence on the CI based on statistical standards. Meanwhile, the Pearson Correlation value shows the magnitude of the partial influence of this variable. Therefore, to determine the magnitude of the partial influence of a variable, only need to look at those that have influence.

Hypothesis 1 Result

CSR in Sig value. Coefficients, showing results of 0.996 > 0.05. This means that CSR does not have a partial influence on CI. In this case, the value of the Pearson Correlation can actually be ignored in SPSS data test calculations because in its assessment, CSR no longer shows any influence on CI. This means that H1 is not proven because the CSR data test results in this study show that there is no influence on CI. The results of the influence of CSR on CI in this research are not in line with existing theory where the manifestation of CSR is something that is needed by various parties involved in the company's business. This is also not in line with research conducted by Avotra et al. (2021), Kim et al. (2020), and Le (2023) who show that awareness of CSR can form positive CI. This is also not in line with research by Özcan and Elçi (2020) which states that CSR activities have a positive influence on brand perception and CI.

Hypothesis 2 Result

CS in Sig value. Coefficients, showing results of 0.209 > 0.05. This means that CS does not have a partial influence on CI. In this case, the value of the Pearson Correlation can actually be ignored in SPSS data test calculations because in its assessment, CS no longer shows any influence. This means that H2 is not proven because the CS data test results in this study show that there is no effect on CI. The results of the influence of CS on CI in this study are not in line with the theory from research conducted by Mardiani et al. (2021) as well as theory from research conducted by Gunawan and Sjarief, 2022) which shows that CS can have a positive influence on CI.

Hypothesis 3 Result

FIQ in Sig value. Coefficients, shows a result of 0.000 < 0.05. This means that FIQ has a partial influence on CI. The partial influence of FIQ can be seen in the Correlations table which shows the Pearson Correlation FIQ value of 0.700. The calculation of this partial influence is 0.7002 * 100% = 49%. This means that FIQ partially influences CI by 49%. It can be said that H3 is proven in the test results of this research, where FIQ has an influence on CI. This is in line with the theory from research conducted by Mardiani et al. (2021) and research by Immaduddin and Andayani (2021) which shows that trying to convey quality financial information will have a good impact on CI.

Hypothesis 4 Result

Tabel 3. Hypothesis Test Result Simultaneous

	ANOVA	Summary
		ed R Square
sion	0.000	
Dependent Variable: CI Predictors: (Constant), FIQ, CS, CSR		

r: Data processed by SPSS

In the table of simultaneous influence test results, the Sig. ANOVA < below 0.05 indicates that there is a simultaneous influence of the three independent variables (CSR, CS, and FIQ) on the dependent variable (CI). The magnitude of the simultaneous influence can be seen in the Adjusted R Square value of 0.485. This means that CSR, CS, and FIQ have a simultaneous influence on CI of 48.5%. Meanwhile, the remaining 51.5% was influenced by other factors not discussed in this research. In this case, each of CSR, CS, and FIQ has an influence on CI, which means H4 is proven from the test results of this research data.

Tabel 4. Regression Equation Results

Model		Unstandardized Coefficients	Sig.
		B	
1	(Constant)	7.813	0.017
	CSR	-0.001	0.996
	CS	0.247	0.209
	FIQ	0.610	0.000
Dependent Variabel: CI			

Source: Data processed by SPSS

From the regression results table above, the researcher created a regression equation from the test data results as follows: $Y = 7.813 – 0.001\ X1 + 0.247\ X2 + 0.610\ X3 + e$. The constant a which has a value of 7.813 shows the meaning that when the CSR, CS and FIQ values are 0, then CI will have a value of 7.813. The regression coefficient value of CSR (b1) is negative, namely -0.001, which means that when the CS value increases, CI tends to decrease (Inverse Relationship). The regression coefficient value of CS (b2) is positive, namely 0.247, which means that when the CS value increases, CI tends to increase (unidirectional relationship). The regression coefficient value of FIQ (b3) is positive, valued 0.610, which means, when the FIQ value increases, the CI tends to increase (unidirectional relationship).

With simultaneous test results, the results of this study show that CSR, CS, and FIQ have an influence on CI. However, this is not in line with research conducted by Kim et al. (2020) and Le (2023) because CSR in this study has an inverse relationship to CI. Meanwhile, CS and FIQ both have a positive influence which shows a unidirectional relationship to CI. From the simultaneous test and regression equation above, it can be said that CSR, CS and FIQ have an influence on CI, but not all of them have a significant influence.

4. CONCLUSION

This study shows that CSR and CS have no partial influence on CI, while FIQ has an influence on CI. This research shows that CS and FIQ have a unidirectional and positive influence on CI. Even though CSR and CS are considered to have no partial influence on CI, the three independent variables (CSR, CS and FIQ) are assessed to have a simultaneous influence on CI. Meanwhile, CSR, CS, and FIQ have a positive influence on CI simultaneously. Even though several research variables show that the results do not partially influence CI, with the three variables discussed influencing CI simultaneously, researchers still support the influence of CSR, CS, and FIQ on CI even though some of the influences are not that significant.

There are several implications that can be applied based on the results of this research, companies can improve the quality of financial information in order to improve their image. This research can be a literature study that supports that CI has its own role in strengthening companies both from a financial and non-financial perspective. This research can also be used as literature that shows that there are factors that can influence CI. Readers can see views on CI in general and its role in company success. In this way, this research can also be useful for business owners to see the current generation's views regarding the importance of CI and the factors that influence it.

In the process, this research certainly still has shortcomings and limitations. The number of respondents, which only consisted of 108 students, could still be further developed to better describe general views regarding CI. Apart from that, the ability of respondents who still do not understand the statements in the questionnaire and the honesty factor can be a weakness in the results of this research. Apart from that, there are limitations on the part of the researchers regarding research time, energy and limited research abilities which are also shortcomings in this research.

With the many gaps in this research, future research can still complete various missing aspects. Future research could conduct more in-depth literature on CI and its role. Future research can use a larger number of samples to better describe the actual conditions. In this case, conducting research related to CI from the perspective of people who study in the business field will be a good idea. Future research can also conduct in-depth research regarding CI and its close relationship with finance. Considering that CI itself is a direct factor that can provide a quick overview of the company, of course in real life, it has many more roles. Future research could also explore how CI can play a role in helping companies in financial and non-financial terms.

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