

PENGARUH PENERAPAN *CORPORATE SOCIAL RESPONSIBILITY* TERHADAP *EARNING PER SHARE* PADA PERUSAHAAN PERBANKAN YANG TERDAFTAR DI BEI

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *Corporate Social Responsibility* terhadap *Earning Per Share* pada perusahaan perbankan tahun 2010-2013. Pemilihan sampel berdasarkan *purposive sampling* dan berisi 36 sampel dari 9 perusahaan perbankan. Penelitian ini memiliki variabel dependen (*Earning Per Share*) dan variabel independen (Biaya Lingkungan Hidup, Biaya SDM dan Pendidikan, serta Biaya Masyarakat Lingkungan) serta menggunakan metode analisis regresi linear berganda.

Hasil pengujian menunjukkan secara parsial Biaya Lingkungan Hidup berpengaruh positif dan signifikan terhadap EPS, Biaya SDM dan Pendidikan berpengaruh positif dan signifikan terhadap EPS, sedangkan Biaya Masyarakat Lingkungan berpengaruh positif tetapi tidak signifikan terhadap EPS. Hasil pengujian secara simultan dari ketiga variabel independen secara bersama-sama berpengaruh terhadap EPS.

Kata kunci : *Corporate Social Responsibility*, *Earning Per Share*, Biaya Lingkungan Hidup, Biaya SDM dan Pendidikan, Biaya Masyarakat Lingkungan

***THE EFFECT OF THE APPLICATION
CORPORATE SOCIAL RESPONSIBILITY TO
THE BANKING COMPANIES LISTED IN BEI***

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ABSTRACT

This research aims to analyze the effect of Corporate Social Responsibility to Earning Per Share in the 2010-2013 banking company. The sample selection is based on purposive sampling and contains 36 samples from 9 banking company. This study has a dependent variable (Earning Per Share) and the independent variables (Cost of the Environment, Human Resources and Education Costs, and Cost Environmental Society) as well as using multiple linear regression analysis method.

The test results showed a partial Cost Environment positive and significant impact to EPS, Human Resources and Education Costs positive and significant impact on EPS, while the Society of Environmental Costs positive but not significant effect on EPS. The results of simultaneous testing of three independent variables jointly affect the EPS.

Keywords: *Corporate Social Responsibility, Earning Per Share, Environmental Costs, Cost of Human Resources and Education, Society of Environmental Costs*