

**PENGARUH CORPORATE SOCIAL RESPONSIBILITY (CSR)  
TERHADAP RETURN ON ASSET (ROA) DENGAN  
GOOD CORPORATE GOVERNANCE (GCG)  
SEBAGAI VARIABEL PEMODERASI  
(Studi Empiris pada Perusahaan Pertambangan  
yang Terdaftar di BEI Tahun 2009-2011)**

By:  
**RIYANTI**  
**43209110064**

**ABSTRAK**

Penelitian ini bertujuan untuk menguji pengaruh *corporate social responsibility* (CSR) terhadap *return on asset* (ROA) dengan *good corporate governance* (GCG) sebagai variabel pemoderasi. Pengungkapan tanggung jawab sosial diukur dengan menggunakan CSDI (*Corporate Social Disclosure Indeks*), kinerja keuangan diproksikan ke dalam *return on asset* (ROA) dan *good corporate governance* diukur dengan indeks *corporate governance*. Data yang dianalisis adalah data sekunder berbentuk *time series* perusahaan pertambangan periode penelitian tahun 2009 s/d 2011. Hasil pengujian statistik menunjukkan bahwa *corporate social responsibility* tidak berpengaruh signifikan terhadap ROA, serta ROA tidak berpengaruh signifikan terhadap *corporate social responsibility* (CSR). Moderasi *good corporate governance* berpengaruh positif pada pengaruh *corporate social responsibility* (CSR) terhadap *return on asset* (ROA), dan sebaliknya moderasi *good corporate governance* memberi pengaruh positif pada pengaruh *return on asset* (ROA) terhadap *corporate social responsibility* (CSR). Hal ini menunjukkan kinerja keuangan perusahaan yang baik disertai dengan tata kelola perusahaan baik akan memberikan pengaruh yang positif bagi luas pengungkapan *corporate social responsibility*. Dan tata kelola perusahaan yang baik disertai tanggung jawab sosial perusahaan yang baik akan memberi pengaruh pada kinerja keuangan perusahaan.

Key words : Tanggung Jawab Sosial Perusahaan, Kinerja Keuangan, ROA, Tata Kelola Perusahaan

**THE INFLUENCE OF CORPORATE SOCIAL RESPONSIBILITY (CSR)  
ON RETURN ON ASSET (ROA) WITH GOOD CORPORATE  
GOVERNANCE (GCG) AS A MODERATING VARIABLE**  
*(Empirical Study of Mining Company  
Listed at BEI periode 2009-2011)*

**By :**

**RIYANTI  
43209110064**

**ABSTRACT**

The purpose of this study is to examine the influence of corporate social responsibility to the return on asset with corporate governance as a moderating variable. The disclosure of social responsibility will be measured by Corporate Social Disclosure Index (CSDI), the financial performance is proxied to the return on asset (ROA), and the good corporate governance measured by index corporate governance. The analyzed database is a secondary database, which in time series form of mining company in period year from 2009 until 2011. The result of statistical test shows that the corporate social responsibility hasn't a positive and significant impact on ROA, and also ROA haven't positive effect on corporate social responsibility (CSR). The moderate good corporate governance give positive effect on the corporate social responsibility influence to return on asset, and on the contrary moderation good corporate governance provide a positive influence on the effect return on assets (ROA) of corporate social responsibility (CSR). This shows the financial performance of companies who either accompanied by good corporate governance will provide a positive influence for broad disclosure of corporate social responsibility. And good corporate governance corporate social responsibility coupled with good corporate social responsibility will give influence on the company's financial performance.

*Key words : Corporate social responsibility (CSR), Financial Performance, ROA,  
Good Corporate Governance*