

**PENGARUH CURRENT RATIO, DEBT TO EQUITY RATIO DAN CORPORATE
SOCIAL RESPONSIBILITY TERHADAP RETURN ON EQUITY
(Studi Empiris pada Perusahaan Consumer Goods
yang Terdaftar di Bursa Efek Indonesia
Periode 2009-2011)**

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *Current Ratio*, *Debt to Equity Ratio* dan *Corporate social responsibility* perusahaan terhadap *Return on Equity* perusahaan (studi empiris pada perusahaan *consumer goods* yang terdaftar di Bursa Efek Indonesia periode 2009-2011). Populasi dalam penelitian ini adalah perusahaan *consumer goods* yang terdaftar di Bursa Efek Indonesia dan melaporkan pengungkapan laporan tanggung jawab sosial perusahaan. Data yang diperoleh sebanyak 15 perusahaan dengan jangka waktu 3 (tiga) tahun dan dihubungkan dengan 4 variabel penelitian, yaitu : 3 variabel *Independen* : *Current Ratio*, *Debt to Equity Ratio* dan *Corporate social responsibility* dan 1 variabel *dependen* : *Return on Equity* perusahaan. Metode analisis data yang digunakan adalah uji normalitas, uji *Multikolinearitas*, uji *Heteroskedastisitas*, uji *Autokolerasi*, uji *Koefisien Determinasi*, uji F, uji T.

Hasil penelitian menunjukkan bahwa : 1). variabel *Current Ratio* berpengaruh positif dan tidak berpengaruh signifikan terhadap *Return on Equity* pada perusahaan *consumer goods*. 2). variabel *Debt to Equity Ratio* berpengaruh positif dan berpengaruh terhadap *Return on Equity* pada perusahaan *consumer goods*. 3). variabel *Corporate Social Responsibility* berpengaruh positif dan signifikan terhadap *Return on Equity* pada perusahaan *consumer goods*.

Kata kunci : *Current Ratio* (CR), *Debt to Equity Ratio* (DER), *Corporate Social Responsibility* (CSR) dan *Return on Equity Ratio* (ROE) perusahaan.

**THE INFLUENCE OF CURRENT RATIO, DEBT TO EQUITY RATIO AND CORPORATE
SOCIAL RESPONSIBILITY TO RETURN ON EQUITY**

***(Empirical Studies On Consumer Goods Company that is listed on the Indonesia Stock
Exchange Period 2009 – 2011)***

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ABSTRACT

This research aims to know the influence of Current Ratio, Rebt to Equity Ratio and Corporate social responsibility to Return on Equity of the company (Empirical studies on consumer goods company that is listed on The Indonesian Stock Exchange period 2009 – 2011). Population in this research is of consumer goods companies listed on the Indonesia stock exchange and reported the disclosure of Corporate social responsibility report. Data obtained by as many as 15 companies with a periode of 3 years and connected with the 4 variable research is 3 independent variable: Current Ratio, Debt to Equity Ratio and Corporate social responsibility and 1 the dependent variable: Return on Equity company. Methods of data analysis used is the test of Normality, Multicollinearity test, Heteroskedastisitas test, Autokolerasi test, the Coefficient of Determination, T test, F test.

The result of research showed that: 1.) Current ratio variable affect a positive and not significant effect to Return on Equity in consumer good company. 2.) Debt to equity variable effect positive ant significant effect to return on equity in consumer good company. 3.) Corporate social responsibility variable effect a positive and significant effect to Return on Equity in consumer good company.

Key Words :Current Ratio (CR), Debt to Equity Ratio (DER), Corporate Social Responsibility (CSR) and Return on Equity Ratio (ROE) company.