

PENGARUH CORPORATE SOCIAL RESPONSIBILITY TERHADAP COST

OF CAPITAL

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ABSTRAK

Tujuan dari penelitian ini adalah untuk mengkaji pengaruh *Corporate Social Responsibility* (CSR) terhadap *Cost of Capital* (COC) dengan variabel *Size* dan *Leverage*. Teknik analisis data yang digunakan dalam penelitian ini adalah teknik analisis regresi berganda.

Penelitian ini menggunakan metode kausal. Populasi dalam penelitian ini adalah perusahaan manufaktur sektor barang konsumsi di Bursa Efek Indonesia. Sampel penelitian ini menggunakan metode *purposive sampling* dengan kriteria perusahaan yang menerbitkan dan mempublikasikan laporan tahunan dan mengungkapkan laporan *Corporate Social Responsibility*. Data yang diperoleh sebanyak 15 perusahaan (45 sampel dengan kurun waktu 2012-2014). Dan dihubungkan dengan 2 variabel penelitian, yaitu 1 variabel independen CSR dan 1 dependen COC, serta variabel control *Size* dan *Leverage*.

Hasil penelitian ini menunjukkan bahwa variabel CSR tidak berpengaruh terhadap COC.

Kata Kunci : *Corporate Social Responsibility, Cost of Capital, Size* dan *Leverage*

**THE INFLUENCE OF CORPORATE SOCIAL RESPONSIBILITY OF COST OF
CAPITAL**

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ABSTRACT

The purpose of this study was to examine the influence of Corporate Social Responsibility (CSR) to the Cost of Capital (COC) with variable control Size and Leverage. Engineering analysis of the data used in this research is the technique of multiple regression analysis.

This research uses the causal method. The population in this study is that manufacturing company in the consumer goods sector that were listed in the Indonesia Stock Exchange. The sample of this research using a purposive sampling method with the criteria of companies that issue and publish an annual report and disclose Corporate Social Responsibility report. Data acquired as many 15 companies (45 samples with period 2012-2014). And is associated with research variable, i.e., 2 independent variables of CSR and the dependent variable COC 1, as well as control variable Size and Leverage.

The results of this research indicate that CSR has no effect of the COC

Keyword: Corporate Social Responsibility, Cost of Capital, Size, and Leverage