

## ABSTRAK

Penelitian ini menggunakan populasi industri barang konsumsi dengan sampel dua puluh satu perusahaan periode 2012 - 2013. Variabel independen yang digunakan dalam penelitian ini terdiri dari *Corporate Social Responsibility Disclosure (CSR)*, *Current Ratio (CR)*, *Working Capital Turnover Ratio (WCTR)*, *Current Assets to Total Assets Ratio (CATAR)*, *Current Liabilities to Total Liabilities Ratio (CLTLR)* dan variabel dependen yang digunakan dalam penelitian ini, yaitu *Return on Investment (ROI)*.

Penelitian ini bertujuan untuk membuktikan secara empiris pengaruh *Corporate Social Responsibility Disclosure (CSR)* dan *Working Capital Management* terhadap *Return on Investment (ROI)* pada *Consumer Goods Industry* periode 2012 – 2013 dan Metode analisis yang digunakan dalam penelitian ini adalah Regresi Linier Berganda (*Multiple Linear Regression*).

Hasil penelitian ini menunjukkan bahwa *Corporate Social Responsibility Disclosure* dan *Working Capital Management* secara bersama – sama (simultan) berpengaruh signifikan (*Level of Significant*  $\leq 0,01$  atau 1%) terhadap *Return on Investment (ROI)*. Secara parsial *Corporate Social Responsibility Disclosure (CSR)* berpengaruh signifikan (*Level of Significant*  $\leq 0,01$  atau 1%) terhadap *Return on Investment (ROI)*, *Current Ratio (CR)* berpengaruh tidak signifikan terhadap *Return on Investment (ROI)*, *Working Capital Turnover Ratio (WCTR)* berpengaruh signifikan (*Level of Significant*  $\leq 0,01$  atau 1%) terhadap *Return on Investment (ROI)*, *Current Assets to Total Assets Ratio (CATAR)* berpengaruh signifikan (*Level of Significant*  $\leq 0,05$  atau 5%) terhadap *Return on Investment (ROI)*, *Current Liabilities to Total Liabilities Ratio (CLTLR)* berpengaruh tidak signifikan terhadap *Return on Investment (ROI)*.

Kata Kunci: *Corporate Social Responsibility Disclosure (CSR)*, *Working Capital Management*, dan Profitabilitas

## ***ABSTRACT***

This study used a population sample of the consumer goods industry with twenty-one companies period of 2012 - 2013. The independent variables were used in this study consisted of Corporate Social Responsibility Disclosure (CSR), the Current Ratio (CR), Working Capital Turnover Ratio (WCTR), Current Assets to Total Assets Ratio (catar) Current Liabilities to Total Liabilities Ratio (CLTLR) and the dependent variables used in this study, namely Return on Investment (ROI).

This study aims to demonstrate empirically the influence of Corporate Social Responsibility Disclosure (CSR) and Working Capital Management to Return on Investment (ROI) in the Consumer Goods Industry period 2012-2013 and the method of analysis used in this study is Multiple Linear Regression.

The results showed that the Corporate Social Responsibility Disclosure and Working Capital Management together - together (simultaneously) significantly (Level of Significant  $\leq 0.01$  or 1%) of the Return on Investment (ROI). Partially Corporate Social Responsibility Disclosure (CSR) significantly (Level of Significant  $\leq 0.01$  or 1%) of the Return on Investment (ROI), the Current Ratio (CR) not significant effect on Return on Investment (ROI), Working Capital Turnover Ratio (WCTR) significantly (Level of Significant  $\leq 0.01$  or 1%) of the Return on Investment (ROI), Current Assets to Total Assets Ratio (catar) significantly (Level of Significant  $\leq 0.05$ , or 5%) against Return on Investment (ROI) Current Liabilities to Total Liabilities Ratio (CLTLR) not significant effect on Return on Investment (ROI)

UNIVERSITAS  
MERCU BUANA

Keyword: *Corporate Social Responsibility Disclosure (CSR), Working Capital Management, and Profitability*