

ABSTRAK

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Penelitian ini bertujuan untuk memperoleh bukti empiris tentang pengaruh *Corporate Social Responsibility* (CSR), Likuiditas dan Solvabilitas terhadap Profitabilitas pada perusahaan Badan Usaha Milik Negara (BUMN) yang terdaftar di Bursa Efek Indonesia. Variabel independen yang digunakan adalah *Corporate Social Responsibility* (CSR), Likuiditas dan Solvabilitas. Variabel dependen yang digunakan adalah Profitabilitas.

Populasi dalam penelitian adalah perusahaan Badan Usaha Milik Negara (BUMN) yang terdaftar di Bursa Efek Indonesia (BEI) pada periode 2012-2013 dengan jumlah populasi sebanyak 30 perusahaan. Dan total 18 perusahaan ditentukan sebagai sampel menggunakan metode *purposive sampling*. Metode analisis penelitian ini menggunakan regresi linier berganda.

Hasil penelitian ini menunjukkan bahwa *Corporate Social Responsibility* (CSR) tidak berpengaruh secara signifikan terhadap Profitabilitas. Sementara itu, Likuiditas dan Solvabilitas berpengaruh signifikan terhadap Profitabilitas.

Kata Kunci : *Corporate Social Responsibility*(CSR), Likuiditas, Solvabilitas, Profitabilitas.

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ABSTRACT

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This research aims to analyze and obtain empirical evidence about the effects of Corporate Social Responsibility (CSR), liquidity and Solvency to profitability in State-owned enterprises (SOEs) that are listed in the Indonesia Stock Exchange.. Independent variables were used Corporate Social Responsibility (CSR), liquidity and Solvency. Dependent variable was used Profitability.

The research population was State-owned enterprises (SOEs) listed in Indonesia Stock Exchange (IDX) in period of 2012-2013 the number of polulation of 30 companies. And a total of 18 companies was determined as the sample using purposive sampling method. Methods This study analyzes using multiple linear regression. Analysis method of this research used multiple regression.

The results of this research showed that Corporate Social Responsibility (CSR) does not significantly effect to Profitability. As for liquidity and Solvency have significantly effect to dividend policy.

Keywords : Corporate Social Responsibility (CSR), Liquidity, Solvency, Profitability.



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