

ABSTRAK

Corporate Social Responsibility (CSR) merupakan salah satu bentuk *sustainability reporting* yang menjadikan perusahaan tidak lagi dihadapkan pada tanggung jawab yang berpijak pada *single bottom line* tetapi harus berpijak pada *triple bottom line* yaitu finansial, sosial, dan lingkungan seperti yang tertera pada Undang-undang No. 40 pasal 74 tahun 2007 tentang perseroan terbatas yang mewajibkan perseroan yang bidang usahanya di bidang atau terkait dengan bidang sumber daya alam untuk melaksanakan tanggung jawab social dan lingkungan.

Penelitian ini bertujuan untuk mengetahui Pengaruh Pengungkapan *Corporate Social Responsibility* diukur dengan menggunakan *Corporate Social Responsibility Disclosure Index* (CSRDI) yang dikeluarkan oleh *Global Reporting Initiative* terhadap kinerja keuangan perusahaan yang diukur oleh *Return On Assets* dan *Return On Equity* pada PT. Astra Agro Lestari, Tbk periode 2011-2015.

Hasil penelitian menunjukkan bahwa *Corporate Social Responsibility* dari Indikator Ekonomi, Indikator Lingkungan dan Indikator Sosial tidak memberikan pengaruh signifikan terhadap *Return On Asset* (ROA) dan *Return On Equity* (ROE) pada PT. Astra Agro Lestari, Tbk periode tahun 2011 – 2015

ABSTRACT

Corporate Social Responsibility (CSR) is one form of sustainability reporting who made the company is no longer faced with the responsibilities based on single bottom line but should be based on the triple bottom line, namely financial, social, and environment as stated in Law No. 40 Article 74 of 2007 on limited liability which obliges the company whose scope of business in the field or related to the field of natural resources to implement social and environmental responsibility.

The purpose of this research is to analyze the disclosure of Corporate Social Responsibility is measured using disclosure Corporate Social Responsibility Index (CSRDI) issued by the Global Reporting Initiative while the company's financial performance is measured by Return On Asset and Return On Equity in PT Astra Agro Lestari, Tbk in the period 2011-2015.

The results indicated that Corporate Social Responsibility of economic performance indicator, environmental performance indicator and social performance indicator had a insignificant effect on the Return on Asset (ROA) and Return on Equity (ROE) in PT Astra Agro Lestari, Tbk in the period 2011-2015.

Keywords: Corporate Social Responsibility, Financial Performance, Return on Assets, Return on Equity

Kata Kunci: Corporate Social Responsibility, Kinerja Keuangan Perusahaan, Return on Assets, Return on Equity