

**PENGARUH *CORPORATE SOCIAL RESPONSIBILITY* TERHADAP  
KINERJA KEUANGAN PERUSAHAAN**  
( Studi Empiris Pada Perusahaan Manufaktur yang Terdaftar di BEI periode 2010  
– 2012 )

**Oleh:**

**Nur Anisa Kemala**

**43211010144**

**ABSTRAK**

Penelitian ini bertujuan menganalisis pengaruh dari *Corporate Social Responsibility* terhadap kinerja keuangan perusahaan ( *Return On Asset* (ROA), *Return On Equity* (ROE), *Return On Sales* (ROS)) perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia dengan periode penelitian dari tahun 2010 sampai dengan 2012. Dengan menggunakan metode analisis regresi berganda dan Teknik pengambilan dilakukan secara *purposive sampling* sehingga diperoleh sampel sebanyak 56 perusahaan selama 3 tahun periode penelitian.

Hasil penelitian menunjukkan bahwa : *Corporate Social Responsibility* berpengaruh terhadap *Return On Asset*. *Corporate Social Responsibility* berpengaruh terhadap *Return On Equity*. *Corporate Social Responsibility* tidak berpengaruh terhadap *Return On Sales*.

**Kata kunci :** *Corporate Social Responsibility* terhadap *Return On Asset* (ROA), *Return On Equity* (ROE), *Return On Sales* (ROS).

***EFFECT OF CORPORATE SOCIAL RESPONSIBILITY ON FINANCIAL  
PERFORMANCE COMPANY  
(Empirical Study On Manufacturing Companies Listed on the Stock Exchange  
the period 2010-2012)***

**By:**

**Nur Anisa Kemala**

**43211010144**

***ABSTRACT***

*This study aimed to analyze the influence of Corporate Social Responsibility of the company's financial performance ( return on assets ( ROA ) , Return on Equity ( ROE ) , Return on Sales ( ROS ) ) Manufacturing companies listed in Indonesia Stock Exchange with the study period from 2010 to by 2012. by using multiple regression analysis and retrieval technique is done by purposive sampling in order to obtain a sample of 56 companies during the 3-year study period .*

*The results showed that : Corporate Social Responsibility effect on Return On Asset . Corporate Social Responsibility effect on Return On equity . Corporate Social Responsibility has no effect on Return On Sales .*

***Keywords : Corporate Social Responsibility for Return On Asset (ROA), Return on Equity (ROE), Return on Sales (ROS).***

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