Pengaruh Corporate Social Responsibility (CSR Disclosure) Terhadap Kinerja Keuangan Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia pada Periode 2012-2014

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ABSTRAK

Tujuan dari penelitian ini adalah untuk menganalisis pengaruh dari corporate social responsibility (CSR Disclosure) terhadap kinerja keuangan perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada tahun 2014-2014. Variabel independen yang digunakan adalah corporate social responsibility disclosure. Variabel dependen yang digunakan adalah ratio on asset, ratio on equity, ratio on sales dan current ratio.

Jumlah sampel yang digunakan dalam penelitian ini yaitu sebanyak 39 perusahaan yang dikalikan dengan tahun penelitian ini yaitu sebanyak 117 perusahaan secara acak. Data yang dianalisis adalah data sekunder yang didapat dari Bursa Efek Indonesia. Metode analisis dalam penelitian ini adalah dengan Analisis Statistik Deskriptif, Uji Asumsi Klasik, Uji F, Uji T, dan Uji Koefisien Determinasi.

Hasil dari penelitian ini menunjukkan bahwa corporate social responsibility tidak berpengaruh signifikan terhadap ratio on asset, ratio on sales dan current ratio dimana nilai signifikan > 0,05. Corporate social responsibility berpengaruh signifikan terhadap ratio on equity dimana nilai signifikan < 0,05.

Kata Kunci   :   Corporate social responsibility, ratio on asset, ratio on equity, ratio on sales dan current ratio.

The Influence of Corporate Social Responsibility (CSR Dislosure) on Financial Performance of Manufacturing Companies Listed on Indonesia Stock Exchange During 2012 to 2014

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ABSTRACT

The purpose of this study was to analyze the influence of corporate social responsibility (CSR Disclosure) on the financial performance of manufacturing companies listed on the Indonesia Stock exchange 2012 to 2014. Independent variables used is the corporate social responsibility disclosure. The dependent variablel are ratio on asset, ratio on equity, on sales ratio and current ratio.

The samples used in this study as many as 39 companies are multiplied by years of research obtained 117 companies randomly. The analyzed data is secondary data obtained from the Indonesia Stock Exchange. The method of analysis in this research is the descriptive statistics analiysis, Classical Assumption Test, F Test, T Test, and Test Coefficient of Determination.

The results of this study indicate that corporate social responsibility does not significantly influence ratio on asset, ratio on sales and current ratio in which significant values > 0.05. Corporate social responsibility do significantly influence ratio on equity where significant value < 0.05.

Keyword   : Corporate social responsibility, ratio on asset, ratio on equity, ratio on sales and current ratio.