

INTISARI

Tujuan penelitian ini untuk mengetahui bagaimana analisis pengaruh *Corporate Social Responsibility* terhadap kinerja keuangan perusahaan. *Corporate Social Responsibility* merupakan aktivitas perusahaan dalam mencapai keseimbangan antara aspek ekonomi, lingkungan dan sosial tanpa mengesampingkan ekspektasi para pemegang saham. Kinerja keuangan dalam penelitian ini diukur menggunakan *Return on Equity* (ROE) dan *Current Rasio* (CR).

Sampel penelitian menggunakan teknik purposive sampling dengan jumlah sampel 3 pada perusahaan *tobacco manufactures* yang terdaftar di Bursa Efek Indonesia berturut-turut pada tahun 2010-2014. Data laporan keuangan auditan dan laporan tahunan diperoleh dari *Indo-Exchange File* (IDX). Pengujian hipotesis dalam penelitian ini menggunakan analisis regresi sederhana untuk menguji pengaruh pengungkapan *Corporate Social Responsibility* (CSR) terhadap *Return on Equity* (ROE) dan *Current Rasio* (CR). Dalam Penelitian ini variabel independen adalah *Corporate Social Responsibility* sedangkan variabel dependennya adalah *Return on Equity* (ROE) dan *Current Rasio* (CR).

Hasil penelitian ini menunjukkan bahwa *Corporate Social Responsibility* berpengaruh signifikan terhadap *Return on Equity* (ROE) dan *Corporate Social Responsibility* berpengaruh signifikan terhadap *Current Rasio* (CR).

Kata kunci : Pengungkapan *Corporate Social Responsibility*, *Return on Equity*, *Current Rasio*

ABSTRACT

This research is meant to find out how the analysis of influence of Corporate Social Responsibility has influence to the financial performance of the company. Corporate Social Responsibility is the activity of the company in achieving the balance among the aspects i.e.: economic, environment and social without ignoring the expectation of the stakeholders. The financial performance in this research is measured by using Return on Equity (ROE) and Current Ratio (CR).

The sample of the research has been done by using purposive sampling technique and the samples are 3 tobacco manufactures which are consecutively listed in Indonesia Stock Exchange in 2010-2014. The audit of financial report and annual report are obtained from the Indo-Exchange File (IDX). The hypothesis test in this research is using simple regression analysis to test the influence of Corporate Social Responsibility (CSR) disclosure to Return on Equity (ROE) and Current Ratio (CR). In this research the independent variable is the Corporate Social Responsibility meanwhile the dependent variable is Return on Equity (ROE) and Current Ratio (CR).

The result of this research shows that Corporate Social Responsibility has significant influence to the Return on Equity (ROE) and Corporate Social Responsibility has significant influence to the Current Ratio (CR).

Keywords: *Corporate Social Responsibility Disclosure, Return on Equity, Current Ratio*