

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh kinerja keuangan terhadap *Corporate Social Responsibility* pada perusahaan manufaktur sektor tekstil. Variabel pada penelitian ini diproksi kinerja keuangan dihitung dengan *return on asset* (ROA), *return on equity* (ROE), *earning per share* (EPS), dan *Corporate Social Responsibility* yang dihitung melalui item pengungkapan *Corporate Social Responsibility Disclosure Index* (CSRDI).

Populasi yang digunakan pada penelitian ini yaitu perusahaan manufaktur sektor tekstil yang terdaftar di Bursa Efek Indonesia tahun 2016-2019. Sumber data pada penelitian ini yaitu data sekunder. Teknik pengambilan sampel dalam penelitian ini menggunakan metode *purposive sampling* sehingga menghasilkan 11 (sebelas) perusahaan sebagai sampel. Adapun teknik analisa yang digunakan dalam penelitian ini adalah teknik analisis linier berganda dengan menggunakan program SPSS versi 23.

Hasil pengujian menunjukkan bahwa *return on asset* berpengaruh negatif dan tidak signifikan terhadap *Corporate Social Responsibility*. *Return on equity* berpengaruh negatif dan tidak signifikan terhadap *Corporate Social Responsibility*. *Earning per share* berpengaruh positif dan signifikan terhadap *Corporate Social Responsibility* pada perusahaan manufaktur sektor tekstil yang terdaftar di Bursa Efek Indonesia tahun 2016-2019.

Kata Kunci: *return on asset* (ROA), *return on equity* (ROE), *earning per share* (EPS), *Corporate Social Responsibility* (CSR).

ABSTRACT

This research aimed to find out the effect of financial performance on Corporate Social Responsibility of Textile manufacturing companies. While financial performance was measured by Return On Asset (ROA), Return On Equity (ROE), Earning Per Share (EPS), and Corporate Social Responsibility which was measured by the disclosure of Corporate Social Responsibility Disclosure Index (CSRDI).

The population was Textile manufacturing companies which were listed on Indonesia Stock Exchange during 2016-2019. Moreover, the data source was secondary data. Furthermore, the data collection technique used purposive sampling, thus there were 11 companies as the sample. Additionally, the data analysis technique used multiple linear analysis with SPSS 23.

The research result concluded that Return On Asset had a negative and significant effect on Corporate Social Responsibility. On the other hand, Return On Equity had a negative and insignificant effect on Corporate Social Responsibility. In contrast, Earning Per Share had a positive and significant effect on Corporate Social Responsibility of Textile manufacturing companies which were listed on Indonesia Stock Exchange during 2016-2019.

Keywords: Return On Asset (ROA), Return On Equity (ROE), Earning Per Share (EPS), Corporate Social Responsibility (CSR)

