

ABSTRAK

**PENGARUH PENGUNGKAPAN *CORPORATE SOCIAL RESPONSIBILITY*
TERHADAP PROFITABILITAS PERUSAHAAN**

Studi Empiris pada Perusahaan yang terdaftar di Bursa Efek Indonesia Tahun
2010 - 2012

MARIA KARTIKA PIPIT WISNU WARDANI

NIM: 112114019

UNIVERSITAS SANATA DHARMA

YOGYAKARTA

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Penelitian ini bertujuan untuk menganalisis pengaruh pengungkapan *Corporate Social Responsibility* terhadap profitabilitas perusahaan. Profitabilitas perusahaan diukur dengan *Return On Equity*, *Return On Asset*, dan *Earning Per Share*.

Penelitian ini merupakan penelitian empiris dengan teknik *purposive sampling* dalam pengumpulan data. Populasi data diperoleh dari 57 perusahaan yang terdaftar dalam *Indonesian Sustainability Reporting Award* (ISRA) tahun 2010, 2011 dan 2012. Setelah pengurangan dengan beberapa kriteria, 33 perusahaan ditetapkan sebagai sampel penelitian. Teknik analisis pada penelitian ini menggunakan analisis regresi linier sederhana.

Hasil pengujian menunjukkan pengungkapan *Corporate Social Responsibility* tidak memiliki pengaruh positif terhadap *Return On Equity*, *Return On Asset*, dan *Earning Per Share* perusahaan.

Kata Kunci: *Corporate Social Responsibility*, Profitabilitas, *Return On Equity*, *Return On Asset*, *Earning Per Share*.

ABSTRACT

**THE IMPACT OF THE DISCLOSURE OF CORPORATE SOCIAL
RESPONSIBILITY TO THE CORPORATE PROFITABILITY AT**

An Empirical Study on Public Companies Listed in the Jakarta Stock Exchange
2010-2012

MARIA KARTIKA PIPIT WISNU WARDANI

NIM: 112114019

UNIVERSITAS SANATA DHARMA

YOGYAKARTA

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This research's aim is to analyze the impact of the disclosure of corporate social responsibility on the company profitability. Profitability variable was measured by Return on Equity, Return on Asset, and Earning Per Share.

This research is an empirical study, using purposive sampling method. The population was 57 companies listed in the Indonesian Sustainability Reporting Award (ISRA) at the year of 2010, 2011 and 2012. Sampel was consisted of 33 companies. The method of analysis being used in this research was simple linier regression.

This results showed that the disclosure of corporate social responsibility did not have positive impact to the Return on Equity, Return on Asset, and Earning Per Share of the ISRA companies.

Keywords: Corporate Social Responsibility, Profitability, Return On Equity, Return On Asset, Earning Per Share.