

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *Corporate Social Responsibility* (CSR) terhadap profitabilitas perusahaan yang diproksikan dengan *Return on Asset* (ROA), *Return on Equity* (ROE), *Earning per Share* (EPS), dan *Net Profit Margin* (NPM). Penelitian ini menggunakan pendekatan kuantitatif dengan teknik analisis regresi linier sederhana. Populasi penelitian yaitu seluruh perusahaan manufaktur yang terdaftar di BEI tahun 2009-2012. Sampel yang digunakan dalam penelitian ini yang dipilih secara *purposive judgment sampling* sebanyak 116 sampel.

Hasil penelitian menunjukkan bahwa *Corporate Social Responsibility* (CSR) berpengaruh signifikan terhadap *Return on Assets* (ROA), *Return on Equity* (ROE), dan *Net Profit Margin* (NPM). Namun *Corporate Social Responsibility* (CSR) tidak berpengaruh signifikan terhadap *Earning per Share* (EPS).

Kata Kunci: *Corporate Social Responsibility* (CSR), *Return on Asset* (ROA), *Return on Equity* (ROE), *Earning per Share* (EPS), *Net Profit Margin* (NPM).

ABSTRACT

This study aimed to examine the effect of Corporate Social Responsibility (CSR) to the profitability companies proxied with Return on Asset (ROA), Return on Equity (ROE), Earning per Share (EPS), dan Net Profit Margin (NPM). This study uses a quantitative approach with a simple linear regression analysis technique. The population in this study are all manufacturing companies listed on the Indonesia Stock Exchange (BEI) in 2009-2012. Sample used in this study were selected by uses purposive sampling were 116 sample.

The result of this research show that Corporate Social Responsibility (CSR) significant effect on the Return on Assets (ROA), Return on Equity (ROE), and Net Profit Margin (NPM). Nevertheless Corporate Social Responsibility (CSR) has no significant effect on the Earning per Share (EPS).

Keyword: *Corporate Social Responsibility (CSR), Return on Asset (ROA), Return on Equity (ROE), Earning per Share (EPS), Net Profit Margin (NPM).*