

ABSTRACT

Nur Findriyani Sulistin, Effect of Capital Structure on Profitability (ROE): Corporate Social Responsibility (CSR) as Moderating Variable (Study on Manufacturing Company Listed on BEI 2014-2016). Under the guidance of Dr. Prasetyo, S.E.,M.Si.,Ak. and Fariyana Kusumawati, S.E.,M.Si.

The purpose of this research is to know the effect of Debt To Equity Ratio (DER) and Debt To Total Assets Ratio (DAR) to Return On Equity (ROE) and to know whether CSR can moderate the relationship between Debt To Equity Ratio (DER) and Debt To Total Assets Ratio (DAR) to Return On Equity (ROE) manufacturing company listed on BEI period 2014-2016). This research uses quantitative research type. Sampling technique in this research using purposive sampling and analysis with Moderate Regresion Analysis (MRA). The result of this research is Debt To Equity Ratio (DER) has influence to Return On Equity (ROE), Debt To Total Assets Ratio (DAR) has no effect to Return On Equity (ROE), CSR able to moderate the Debt To Equity Ratio (DER) to Return On Equity (ROE), and CSR is unable to moderate the Debt To Total Assets Ratio (DAR) to Return On Equity (ROE).

Keywords: Debt To Equity Ratio (DER), Debt To Total Assets Ratio (DAR), Return On Equity (ROE) and Corporate Social Responsibility (CSR)

ABSTRAK

Nur Findriyani Sulistin, Pengaruh Struktur Modal terhadap Profitabilitas (ROE): *Corporate Social Responsibility* (CSR) Sebagai Variabel Moderating (Studi pada Perusahaan Manufaktur yang Terdaftar di BEI 2014-2016). Di bawah bimbingan Dr. Prasetyo, S.E., M.Si., Ak. dan Fariyana Kusumawati, S.E., M.Si.

Tujuan penelitian ini adalah untuk mengetahui pengaruh *Debt To Equity Ratio* (DER) dan *Debt To Total Assets Ratio* (DAR) terhadap *Return On Equity* (ROE) dan untuk mengetahui apakah CSR dapat memoderasi hubungan antara *Debt To Equity Ratio* (DER) dan *Debt To Total Assets Ratio* (DAR) terhadap *Return On Equity* (ROE) perusahaan manufaktur yang terdaftar di BEI periode 2014-2016. Penelitian ini menggunakan jenis penelitian kuantitatif. Teknik pengambilan sampel pada penelitian ini menggunakan purposive sampling dan dianalisis dengan *Moderate Regresion Analysis* (MRA). Hasil penelitian ini yaitu *Debt To Equity Ratio* (DER) berpengaruh terhadap *Return On Equity* (ROE), *Debt To Total Assets Ratio* (DAR) tidak berpengaruh terhadap *Return On Equity* (ROE), CSR mampu memoderasi hubungan *Debt To Equity Ratio* (DER) terhadap *Return On Equity* (ROE), dan CSR tidak mampu memoderasi hubungan *Debt To Total Assets Ratio* (DAR) terhadap *Return On Equity* (ROE).

Kata Kunci: *Debt To Equity Ratio* (DER), *Debt To Total Assets Ratio* (DAR), *Return On Equity* (ROE), *Corporate Social Responsibility* (CSR)