

Analisis hubungan antara csr (corporate social responsibility) dan kinerja perusahaan (Studi empiris pada perusahaan-perusahaan yang terdaftar di bursa efek indonesia periode 2005-2010) = Analysis of relationship between csr (corporate social responsibility) and company performance (study emprical of companies listed in indonesia stock exchange period 2005-2010)

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Abstrak

ABSTRAK

Penelitian ini bertujuan untuk menganalisis hubungan antara Corporate Social Responsibility terhadap kinerja keuangan perusahaan yang diproksikan dengan ROA (Return on Asset), ROE (Return on Equity), dan Market Return. Data yang dianalisis adalah data sekunder berbentuk time series periode 2005-2010, berupa pengungkapan Corporate Social Responsibility dan kinerja keuangan (ROA, ROE dan Market Return) yang berasal dari 56 perusahaan.

Untuk menganalisis data digunakan regresi berganda untuk data panel. Hasil dari penelitian ini menunjukkan bahwa performa dari Corporate Social Responsibility pada laporan tahunan perusahaan sampel tidak berpengaruh terhadap kinerja keuangan perusahaan yaitu terhadap ROA (Return on Asset), dan ROE (Return on Equity), dimana untuk Market Return tidak dapat dipakai modelnya. Sehingga semua hipotesis dalam penelitian ini yang menyebutkan bahwa terdapat hubungan antara performa Corporate Social Responsibility terhadap kinerja keuangan perusahaan ditolak.

ABSTRACT

This study aims to analyze the relationship between Corporate Social Responsibility to the financial performance of companies that diproksikan with ROA (Return on Assets), ROE (Return on Equity), and Market Return. The data was analyzed secondary data in the form of time series 2005-2010 period, the disclosure of corporate social responsibility and financial performance (ROA, ROE and Market Return) from 56 companies.

To analyze the data used multiple regression to the data panel. The results of this study indicate that the performance of Corporate Social Responsibility in the company's annual report the sample had no effect on the company's financial performance against the ROA (Return on Assets) and ROE (Return on Equity), where for Market Return is not applicable model. So that all the hypotheses in this study that says that there is a relationship between the performance of Corporate Social Responsibility to the company's financial performance declined.