

ABSTRAK

Sejak dikeluarkannya peraturan Undang-Undang Perseroan Terbatas No. 40 Tahun 2007 yang mengatur tentang perusahaan wajib menjalankan tanggung jawab sosial dan lingkungan, banyak perusahaan melakukan pengungkapan tanggung jawab sosial dan lingkungan karena merupakan komponen penting dalam pengelolaan *stakeholders* dan telah dimasukkan kedalam model kinerja. Biaya CSR secara pasti akan mengurangi laba yang diperoleh perusahaan, namun sebenarnya biaya CSR memiliki potensi untuk meningkatkan pendapatan yang nilainya bisa lebih besar dari biaya CSR yang dikeluarkan. CSR dijadikan sebagai salah satu strategi perusahaan untuk meningkatkan citra perusahaan. Tujuan dari penelitian ini adalah untuk menguji: (1) Pengaruh *Corporate Social Responsibility* (CSR) terhadap kinerja keuangan perusahaan diukur dengan *Return on Asset*(ROA), (2) Pengaruh *Corporate Social Responsibility* (CSR) terhadap kinerja keuangan perusahaan diukur dengan *Return on Equity* (ROE), (3) Pengaruh *Corporate Social Responsibility* (CSR) terhadap kinerja keuangan perusahaan diukur dengan *Earning per Share* (EPS). Penelitian ini termotivasi dari banyaknya perbedaan pada hasil penelitian sebelumnya. Populasi yang digunakan dalam penelitian ini adalah seluruh perusahaan perbankan yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2015-2016, sedangkan sampel yang digunakan dalam penelitian ini dipilih secara *purposive judgment sampling* menurut kriteria. Sampel yang dikumpulkan dalam penelitian ini sebanyak 68 data penelitian dari 34 perusahaan. Olah data dilakukan dengan SPSS 23, dan pengujian hipotesis menggunakan uji t. Hasil dari penelitian ini, yaitu: (1) *Corporate Social Responsibility* (CSR) tidak berpengaruh secara signifikan terhadap kinerja keuangan perusahaan yang diukur dengan *Return on Asset*(ROA). (2) *Corporate Social Responsibility* (CSR) berpengaruh secara signifikan terhadap kinerja keuangan perusahaan yang diukur dengan *Return on Equity* (ROE). (3) *Corporate Social Responsibility* (CSR) berpengaruh secara signifikan terhadap kinerja keuangan perusahaan yang diukur dengan *Earning per Share* (EPS).

Kata kunci : *Corporate social Responsibility* (CSR), *Return on Asset*(ROA), *Return on Equity* (ROE), *Earning per Share* (EPS).

ABSTRACT

Since the issuance of the Regulation of the Limited Liability Company No. 40 of 2007 which stipulates that companies must carry out social and environmental responsibilities, many companies carry out disclosure of social and environmental responsibility because it is an important component in the management of stakeholders and has been incorporated into the performance model. CSR costs will definitely reduce the profits earned by the company, but actually the cost of CSR has the potential to increase revenue, the value of which can be greater than the cost of CSR spent. CSR is used as one of the company's strategies to improve the company's image. The purpose of this study is to examine: (1) The effect of Corporate Social Responsibility (CSR) on the company's financial performance measured by Return on Assets (ROA), (2) The influence of Corporate Social Responsibility (CSR) on the company's financial performance measured by Return on Equity (ROE), (3) The effect of Corporate Social Responsibility (CSR) on the company's financial performance is measured by Earning per Share (EPS). This study was motivated by the many differences in the results of previous studies. The population used in this study is all banking companies listed on the Indonesia Stock Exchange (IDX) in 2015-2016, while the samples used in this study were selected by purposive judgment sampling according to the criteria. The samples collected in this study were 68 research data from 34 companies. Data processing is done by SPSS 23, and hypothesis testing uses the t test. The results of this study, namely: (1) Corporate Social Responsibility (CSR) does not significantly influence the company's financial performance as measured by Return on Assets (ROA). (2) Corporate Social Responsibility (CSR) significantly influences the company's financial performance as measured by Return on Equity (ROE). (3) Corporate Social Responsibility (CSR) significantly influences the company's financial performance as measured by Earning per Share (EPS).

Key words: *Corporate Social Responsibility (CSR), Return on Assets (ROA), Return on Equity (ROE), Earning per Share (EPS).*