

ABSTRAK

Salah satu tujuan penting pendirian suatu perusahaan adalah untuk meningkatkan kesejahteraan pemegang saham. Corporate social responsibility harus berpijak pada triple bottom line yaitu finansial, social, dan lingkungan seperti yang tertera pada Undang-undang No. 40 pasal 74 tahun 2007 tentang perseroan terbatas yang mewajibkan perseroan yang bisang usahanya di bidang atau terkait dengan bidang sumber daya alam untuk melaksanakan tanggung jawab sosial dan lingkungan. . Sampel yang digunakan dalam penelitian ini sebanyak 9 perusahaan *subsector plantation* yang terdaftar secara konsisten dalam Bursa Efek Indonesia selama periode tahun 2012-2015 yang dipilih menggunakan metode purposive sampling.

Corporate social responsibility diukur dengan menggunakan Corporate social responsibility disclosure index yang dikeluarkan oleh Global reporting initiative sementara kinerja keuangan perusahaan diukur oleh Return on assets dan Return on equity dan nilai perusahaan diukur menggunakan tobin's q. Hasil penelitian menunjukkan bahwa Corporate social responsibility berpengaruh terhadap Return on equity tetapi tidak berpengaruh terhadap Return on assets dan nilai perusahaan.

Kata Kunci: Corporate social responsibility, kinerja keuangan perusahaan, Return on assets, Return on equity, Nilai Perusahaan

ABSTRACT

One of the important goals of establishing a company is to improve the shareholder's welfare. Corporate social responsibility should be based on triple bottom line that is financial, social, and environment as stated in Law no. 40 Article 74 of 2007 concerning a limited liability company requiring a company engaged in its business or in relation to the natural resources sector to carry out its social and environmental responsibilities. . The sample used in this research are 9 companies subsector plantation consistently registered in Indonesia Stock Exchange during period 2012-2015 which is chosen using purposive sampling method.

Corporate social responsibility is measured by using Corporate social responsibility disclosure index issued by Global reporting initiative while company's financial performance is measured by Return on assets and Return on equity and company value is measured using tobin's q. The results showed that Corporate Social Responsibility affects Return on equity but does not affect Return on assets and firm value.

Keywords: Corporate social responsibility, corporate financial performance, Return on assets, Return on equity, Corporate Value