ABSTRACT

This study aims to examine the influence of Corporate Social Responsibility (CSR) *on the company's financial performance which was proxied by Return on Assets* (ROA), *Return on Equity* (ROE), *and Net Profit Margin* (NPM). *Annual reports of 14 Indonesian Stock Exchange (IDX) listed manufacturing companies sub-sectors of the textiles and garments industry from the period 2013-2015 are analyzed. The analysis was made by using classical assumption testing and hypothesis testing based on multiple regression analysis. The results of this study show that (1) CSR had a positive significant effect on the ROA, (2) CSR had a positive significant effect on the ROE, and (3) CSR had a positive significant effect on the NPM.*

Keywords: *Corporate Social Responsibility* (CSR), *Return on Assets* (ROA), *Return on Equity* (ROE), and *Net Profit Margin* (NPM)

ABSTRAK

Penelitian ini bertujuan untuk meneliti pengaruh *Corporate Social Responsibility* (CSR) terhadap kinerja keuangan perusahaan yang diproksikan dengan *Return on Assets* (ROA), *Return on Equity* (ROE), dan *Net Profit Margin* (NPM). Penelitian ini menganalisis laporan tahunan 14 perusahaan manufaktur sub sektor industri tekstil dan garmen yang terdaftar di Bursa Efek Indonesia (BEI) dari periode tahun 2013-2015. Teknik analisis data yang digunakan adalah Uji Asumsi Klasik dan Uji Hipotesis menggunakan regresi linier berganda. Hasil penelitian ini menunjukkan bahwa (1) CSR berpengaruh positif signifikan terhadap ROA, (2) CSR berpengaruh positif signifikan terhadap ROE, dan (3) CSR berpengaruh positif signifikan terhadap NPM.

Kata kunci: *Corporate Social Responsibility* (CSR), *Return on Assets* (ROA), *Return on Equity* (ROE), dan *Net Profit Margin* (NPM)