

ABSTRAK

Tujuan penelitian ini adalah untuk menguji pengaruh *corporate social responsibility* (CSR) terhadap *return on asset* (ROA) dengan kepemilikan manajemen sebagai pemoderasi pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI). Sampel dipilih dengan metode *purposive sampling*, dengan jumlah observasi sebanyak 130 perusahaan selama periode 2007-2011. Data dikumpulkan melalui data sekunder, kemudian dilakukan analisis dengan regresi berganda. Hasil penelitian menunjukkan bahwa secara simultan *corporate social responsibility* (CSR) dan kepemilikan manajemen berpengaruh signifikan terhadap *return on asset* (ROA). *Corporate social responsibility* (CSR) tidak berpengaruh signifikan terhadap *return on asset* (ROA). Sedangkan kepemilikan manajemen berpengaruh signifikan terhadap *return on asset* (ROA). Dan kepemilikan manajemen tidak berpengaruh signifikan terhadap hubungan antara *corporate social responsibility* (CSR) dengan *return on asset* (ROA) perusahaan.

Kata Kunci: *Corporate Social Responsibility*, Kepemilikan Manajemen, ROA.

ABSTRACT

The purpose of this study was to examine the effect of corporate social responsibility (CSR) of the return on assets (ROA) with management ownership as moderated the manufacturing companies listed on the Indonesia Stock Exchange (IDX). Samples were selected by purposive sampling method, the number of observations as many as 130 companies during the period 2007-2011. Data were collected through secondary data, then performed a multiple regression analysis. The results showed that simultaneous corporate social responsibility (CSR) and management ownership of a significant effect on return on assets (ROA). Corporate social responsibility (CSR) does not significantly influence the return on assets (ROA). While management ownership significantly influence return on assets (ROA). And management ownership are not significant effect on the relationship between corporate social responsibility (CSR) and return on assets (ROA) of the company.

Keywords: Corporate Social Responsibility, Management Ownership, ROA.