

Abstract

This study aims to find out the partial and simultaneous influence of CSR, KM and DER on ROA on food and beverage sub-sector manufacturing companies listed on the Indonesia Stock Exchange (IDX) in 2019-2020. The research method using quantitative. population method research in this study is the Financial Report of food and beverage companies in IDX 2019-2020, a sample of 26 companies with purposive sampling sampling techniques. The data source is secondary data from financial statements. Data analysis using multiple linear regression analysis. The results concluded that partially and simultaneously Corporate social responsibility, managerial ownership and Debt to Equity Ratio affect Return On Assets in food and beverage sub-sector manufacturing companies listed on the Indonesia Stock Exchange (IDX) in 2019-2020.

Keywords : Corporate social responsibility, Managerial ownership, Debt to Equity Ratio Return On Assets

Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh CSR, KM dan DER secara parsial dan simultan terhadap ROA pada perusahaan manufaktur sub sektor food and beverage yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2019-2020. Metode penelitian menggunakan jenis penelitian metode kuantitatif. populasi dalam penelitian ini adalah Laporan Keuangan Perusahaan food and beverage di BEI 2019-2020, sampel sebanyak 26 perusahaan dengan teknik pengambilan sampling purposive sampling. Sumber data yaitu data sekunder dari laporan keuangan. Analisa data menggunakan analisis regresi linier berganda. Hasil penelitian menyimpulkan bahwa secara parsial dan simultan Corporate social responsibility, Kepemilikan manajerial dan Debt to Equity Ratio berpengaruh terhadap Return On Assets pada perusahaan manufaktur sub sektor food and beverage yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2019-2020.

Kata kunci : Corporate social responsibility, Kepemilikan manajerial, Debt to Equity Ratio Return On Assets