

ABSTRACT

This study aims to detect the effect of return on assets (ROA) and return on equity (ROE) on corporate social responsibility (CSR), the population of the financial statement of PT. Unilever Indonesia Tbk, samples of monthly financial statements starting from 2018-2020 obtained 36 samples, the sampling mechanism is purposive sampling. As well as information collection techniques using documentation. Testing data using assumption test, multiple linear regression data analysis, hypothesis t test and F test. Based on the simultaneous test, the effect of return on assets (ROA) on corporate social responsibility (CSR) $0,000 < 0,05$, return on equity (ROE) has an effect on corporate social responsibility (CSR) $0,033 < 0,05$. The implementation of better corporate social responsibility will provide good things for the sustainability of the company in the long term. Disclosure of corporate social responsibility can also show that a company is well responsible for applicable regulations and the surrounding community and natural environment. With the activities carried out by CSR, the company is able to give public confidence in the company's products so that the company's good name can increase in the eyes of the public, and is able to improve financial performance which can be seen in the ROA and ROE ratios.

Keyword : Financial Performance, ROA, ROE, CSR

ABSTRAK

Studi ini memiliki tujuan mendeteksi pengaruh *return on asset* (ROA) dan *return on equity* (ROE) terhadap *corporate social responsibility* (CSR), populasi laporan keuangan PT. Unilever Indonesia Tbk, sampel laporan keuangan per bulan dimulai dari 2018-2020 diperoleh 36 sampel, mekanisme pengambilan sampel *purposive sampling*. Serta teknik pengumpulan informasi menggunakan dokumentasi. Pengujian data menggunakan uji asumsi klasik, analisis data regresi linear berganda, hipotesis uji *t* dan uji F. Berdasarkan pengujian secara simultan memunculkan terjadinya pengaruh *return on asset* (ROA) terhadap *corporate social responsibility* (CSR) $0,000 < 0,05$, *return on equity* (ROE) berpengaruh terhadap *corporate social responsibility* (CSR) $0,033 < 0,05$. Adanya pelaksanaan *corporate social responsibility* yang semakin baik akan memberikan hal baik untuk keberlangsungan perusahaan dalam jangka panjang. Pengungkapan *corporate social responsibility* juga dapat menunjukkan bahwa suatu perusahaan bertanggung jawab dengan baik terhadap peraturan yang berlaku dan masyarakat sekitar serta lingkungan alam. Dengan kegiatan-kegiatan yang dilakukan CSR perusahaan mampu memberikan kepercayaan masyarakat terhadap produk perusahaan sehingga nama baik perusahaan dapat meningkat dimata masyarakat, serta mampu meningkatkan kinerja keuangan yang dapat dilihat pada rasio ROA dan ROE.

Kata Kunci : Kinerja Keuangan, ROA, ROE, CSR