

## ABSTRAK

### **PENGARUH PENGUNGKAPAN *CORPORATE SOCIAL RESPONSIBILITY* TERHADAP PROFITABILITAS (Studi pada Perusahaan Manufaktur Sektor Industri Dasar dan Kimia yang Terdaftar di Bursa Efek Indonesia)**

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Penelitian ini bertujuan untuk mengetahui pengaruh pengungkapan *corporate social responsibility* terhadap profitabilitas pada perusahaan manufaktur sektor industri dasar dan kimia yang terdaftar di Bursa Efek Indonesia. Sampel yang digunakan sebanyak 30 perusahaan manufaktur sektor industri dasar dan kimia selama dua tahun yaitu 2012-2013 dengan total 60 sampel dengan metode *purposive sampling*.

Berdasarkan perhitungan analisis regresi sederhana diperoleh hasil bahwa setiap peningkatan pengungkapan *corporate social responsibility* (X) akan mengakibatkan kenaikan profitabilitas (Y). Hal tersebut ditunjukkan dengan persamaan  $Y = -0,057 + 0,207X$ . Dari persamaan tersebut dapat diartikan bahwa terdapat pengaruh positif antara pengungkapan *corporate social responsibility* terhadap profitabilitas pada perusahaan manufaktur sektor industri dasar dan kimia yang terdaftar di Bursa Efek Indonesia.

**Kata Kunci : Pengungkapan *Corporate Social Responsibility*, Profitabilitas**

## **ABSTRACT**

***THE INFLUENCE OF CORPORATE SOCIAL RESPONSIBILITY  
DISCLOSURE ON PROFITABILITY  
(Study in Manufacturing Companies Basic Industry and Chemical Sector  
which are listed at Indonesia Stock Exchange)***

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*The aims of this research is to find out about the influence of corporate social responsibility disclosure on profitability in manufacturing companies basic industry and chemical sector which are listed at Indonesian Stock Exchange. The sample of this research was 30 manufacturing companies over two years is 2012-2013 with a total of 60 samples, using a purposive sampling method.*

*Simple regression analysis calculation based on obtained results that any increase in corporate social responsibility disclosure (X) will results in an increase in profitability (Y). This is indicated by the equation  $Y = -0,057 + 0,207X$ . From the equation means that there is a positive influence between corporate social responsibility of profitability at manufacturing companies basic industry and chemical sector which are listed at Indonesian Stock Exchange.*

***Keywords : Corporate Social Responsibility Disclosure, Profitability***