

ABSTRACT

This study aims to examine the influence of Corporate Social Responsibility (CSR) simultaneously and partial (every aspect of CSR) on corporate financial performance (increased sales, increased productivity, and the ratio of book value of the market). In this study the performance of the company are divided into short-term performance and long-term performance. For short-term performance is measured by an increase in sales Sales Growth (SGRI) and also increase productivity measured by asset turnover (ATO), while for long-term performance of the market and the ratio book value is measured by Market To Book Ratio (MBR). Independent variables used in this study is the performance of Corporate Social Responsibility, while the dependent variable is the Sales Growth, Asset Turnover, and Market to Book Ratio

The samples were manufacturing firms and non-financial listed in Indonesia Stock Exchange (IDX) and also entered the ranks of companies with LQ 45 year study period 2008-2009. Data collected by the method of documentary and book study. The samples used were 21 companies each year. This study uses linear regression to analyze data.

The results showed that most Corporate Social Responsibility is the social aspect has a positive and significant impact on asset turnover (ATO). CSR simultaneously affects only long-term performance of the Market to Book Ratio.

Key words : Corporate Social Responsibility, Sales, productivity, and the ratio of book value of the market, LQ 45