

ABSTRAK

Penelitian ini bertujuan mengetahui pengaruh *Return On Asset*, *Return On Equity*, dan *Net Profit Margin*, secara parsial dan simultan terhadap *Coorporate Sosial Responsibility*. Populasi dalam penelitian ini adalah seluruh perusahaan industri farmasi Tahun 2015-2019. Sampel dalam penelitian yaitu 7 perusahaan yang diambil dengan teknik *purposive sampling* dari website idx.co.id berupa laporan keuangan perusahaan. Pendekatan penelitian yang digunakan dalam penelitian ini adalah pendekatan kuantitatif deskriptif. Hasil penelitian ini didapatkan Return On Asset (ROA) berpengaruh positif dan signifikan terhadap Coorporate Sosial Responsibility (CSR). Return On Equity (ROE) berpengaruh positif dan signifikan terhadap Coorporate Sosial Responsibility (CSR). Net Profit Margin (NPM) berpengaruh negatif dan signifikan terhadap Coorporate Sosial Responsibility (CSR).

Kata Kunci: *Return On Asset, Return On Equity, Net Profit Margin, dan Coorporate Sosial Responsibility.*

ABSTRACT

This study aims to determine the effect of Return On Asset, Return On Equity, and Net Profit Margin, partially and simultaneously on Corporate Social Responsibility. The population in this study were all pharmaceutical industry companies in 2015-2019. The sample in this research is 7 companies taken by purposive sampling technique from the website idx.co.id in the form of company financial reports. The research approach used in this research is descriptive quantitative approach. The results of this study show that Return On Asset (ROA) has a positive and significant effect on Corporate Social Responsibility (CSR). Return On Equity (ROE) has a positive and significant effect on Corporate Social Responsibility (CSR). Net Profit Margin (NPM) has a negative and significant effect on Corporate Social Responsibility (CSR).

Keywords: Return On Asset, Return On Equity, Net Profit Margin, and Corporate Social Responsibility.

