

ABSTRAK

PENGARUH KINERJA KEUANGAN PERUSAHAAN TERHADAP KINERJA SOSIAL PERUSAHAAN PADA PERUSAHAAN TAMBANG YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2010 DAN 2011

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Tujuan penelitian ini untuk mengetahui pengaruh Kinerja Keuangan Perusahaan Terhadap Kinerja Sosial Perusahaan Tambang yang Terdaftar di Bursa Efek Indonesia. Kinerja keuangan diproyeksikan dengan *return on asset*, *return on equity*, *company size*, *leverage*, dan *asset growth*. Kinerja sosial perusahaan diukur dengan menggunakan aspek GRI. Data penelitian berdasarkan *annual report* yang dikeluarkan oleh perusahaan periode 2010 dan 2011. Teknik analisis data menggunakan Regresi linier berganda dengan pendekatan data panel. Hasil penelitian menunjukkan bahwa variabel kinerja keuangan tidak berpengaruh signifikan terhadap kinerja sosial perusahaan baik secara parsial maupun simultan. Hasil penelitian yang tidak signifikan mengindikasikan bahwa penelitian ini tidak sejalan dengan *stakeholder theory* namun sejalan dengan *legitimacy theory*.

Kata Kunci: *Return On Asset*, *Return On Equity*, *Company Size*, *Leverage*, *Asset Growth*, Kinerja Sosial, *stakeholder theory*, *legitimacy theory*

ABSTRACK

THE INFLUENCE OF CORPORATE FINANCIAL PERFORMANCE TOWARDS CORPORATE SOCIAL PERFORMANCE IN MINING COMPANIES LISTED IN INDONESIA STOCK EXCHANGE PERIOD 2010 AND 2011

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The purpose of this study to determine the effect of Financial Performance Against Corporate Social Performance in Mining Companies Listed in Indonesia Stock Exchange. Financial performance is projected to return on asset, return on equity, company size, leverage, and asset growth. Corporate social performance is measured using the GRI aspect. The research data based on annual report issued by the companies period 2010 and 2011. Data analysis techniques using multiple linear regression with panel data approach. The results showed that the financial performance variables no significant effect on corporate social performance either partially or simultaneously. The results were not significant indicating that the study contradicts to stakeholder theory but in line with legitimacy theory .

Keywords: Return on Asset, Return on Equity, Company Size, Leverage, Asset Growth, Corporate Social Performance stakeholder theory, legitimacy theory