

PENGARUH BIAYA PRODUKSI DAN BIAYA *CORPORATE SOCIAL RESPONSIBILITY* TERHADAP LABA BERSIH

(Studi Empiris Pada Perusahaan Manufaktur Sektor Industri Dasar dan Kimia Yang Terdaftar di BEI Periode 2015-2018)

RINGKASAN

Penelitian ini bermaksud untuk menganalisa seberapa besar pengaruh biaya produksi dan biaya *corporate social responsibility* terhadap laba bersih, baik secara parsial maupun simultan. Adapun variabel yang diuji dalam penelitian ini adalah biaya produksi dan biaya *corporate social responsibility* sebagai variabel independen (X), serta laba bersih sebagai variabel dependen (Y).

Dalam penelitian ini, data diperoleh dari *website* Bursa Efek Indonesia (BEI), yaitu www.idx.co.id. Populasi dan sampel dalam penelitian ini adalah data biaya produksi, biaya *corporate social responsibility* dan laba bersih perusahaan manufaktur sektor industri dasar dan kimia yang terdaftar di BEI pada periode 2015-2018. Penelitian ini menggunakan analisis regresi linier berganda dengan taraf signifikan 5%, dengan bantuan program *E-Views 8*.

Berdasarkan hasil analisis data dan pengujian, secara parsial menunjukkan bahwa biaya produksi berpengaruh signifikan terhadap laba bersih. Demikian pula, biaya *corporate social responsibility* berpengaruh signifikan terhadap laba bersih. Pengujian juga dilakukan secara simultan, yang menghasilkan bahwa biaya produksi dan biaya *corporate social responsibility* berpengaruh signifikan terhadap laba bersih.

Kata kunci : Biaya *corporate social responsibility*, Biaya produksi, dan Laba bersih.

THE EFFECT OF PRODUCTION COST AND CORPORATE SOCIAL RESPONSIBILITY COST TO NET INCOME

(Empirical Study on Manufacture Company with Based Industry and Chemistry Sector Registered in BEI on Period 2015 until 2018)

SUMMARY

This research means to analyze how big the effect of production cost and corporate social responsibility cost to net income, partially or simultaneously. Variable tested in this research are production cost and corporate social responsibility cost as the independent variable (X), and also net income as a dependent variable (Y).

In this research, the data were obtained from Bursa Efek Indonesia's website, that is www.idx.co.id. Population and sample in this research are production cost data, corporate social responsibility cost data, and net income data from manufacture company in basic industry and chemistry sector that is registered in BEI from 2015-2018 period. This research uses multiple linear regression analysis with 5% significant level, with the help of E-Views 8 program.

Based on the result of data analysis and test, partially shows that production cost have effect significantly to net income. Thus, corporate social responsibility cost have effect significantly to net income. The test is also done simultaneously, that resulted production cost and corporate social responsibility cost have effect significantly to net income.

Key words : Corporate social responsibility cost, Net income, and Production cost.