

Rinda Ariyani, 11322071, Pengaruh *Corporate Social Responsibility* dan *Arus Kas Operasi* Terhadap Return Saham, Akuntansi, Fakultas Ekonomi, Universitas Muhammadiyah Gresik, September, 2015

Abstraksi

Penelitian ini bertujuan melakukan pengujian Pengaruh *Corporate Social Responsibility* dan *Arus Kas Operasi* Terhadap *Return Saham*. Teknik pengambilan sampel menggunakan teknik *purposive sampling*. Sampel dalam penelitian ini adalah 20 perusahaan manufaktur (Sektor Industri Dasar dan Kimia) tahun 2012-2014 yang melaporkan kegiatan *Corporate Social Responsibility* dan laporan keuangan setiap tahun di BEI. Pengujian dilakukan dengan regresi linier berganda. Hasil regresi memperlihatkan bahwa *Corporate Social Responsibility* tidak berpengaruh terhadap *Return Saham* dan *Arus Kas Operasi* tidak berpengaruh terhadap *Return Saham*. Dengan nilai signifikan masing-masing Variabel 0,962 dan 0,679.

Kata kunci: *CSR, AKO, RS*.

Rinda Ariyani 11322071, *The Impact of Corporate Social Responsibility and Cash Flow from Operating of Returns*, The Faculty of Economics, Muhammadiyah University of Gresik, September, 2015.

Abstract

This research aims to analyze The Impact of Corporate Social Responsibility and Cash Flow from Operating of Returns. The sampling technique used purposive sampling technique. The sample in this research are 20 companies that are manufacturing companies 2012-2014. Multiple regression was used to analyze the impact of Corporate Social Responsibility and Cash Flow from Operating of Returns, analyze F, analyze T. This result of this research is Corporate Social Responsibility had no influence Return On Investment and Cash Flow from Operating had no influence Returns. With significantly value 0,962 and 0,679.

Key Word: CSR, AKO, RS.