ACCOUNTING DEPARTMENT
ECONOMIC FACULTY
ANDALAS UNIVERSITY

THESIS

ANALYSIS THE EFFECT OF CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE TO FINANCIAL AND MARKET PERFORMANCE (EMPIRICAL STUDY OF MANUFACTURING COMPANY LISTED ON INDONESIA STOCK EXCHANGE (IDX) SINCE 2012 TO 2015)

By:
AULIA APRIANA
1310531053

Thesis Advisor:
Dr. Yulia Hendri Yeni, SE, MT, Ak
NIP. 196407021990012001

Submitted In Partial Fulfillment Of The Requirement For Bachelor Degree Of Economic

PADANG
2017
ALUMNA’S UNIVERSITY NUMBER: AULIA APRIANA
ALUMNA’S FACULTY NUMBER:

BIODATA
a) Place/Date of Birth: Payakumbuh /5 April 1995 b) Parent’s Name: Adrianto/Muryeni Husni c) Faculty: Economic d) Major: Accounting e) ID Number: 1310531053 f) Graduation Date: October 2nd, 2017 g) Grade: Very Satisfied h) GPA: 3.59 i) Length of Study: 4 years 1 months j) Parent’s Address: Komlek Wisma Indah RT001/001 Bulakan Balai Kandi Kecamatan Payakumbuh Barat Kota Payakumbuh

ANALYSIS THE EFFECT OF CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE TO FINANCIAL AND MARKET PERFORMANCE (EMPIRICAL STUDY OF MANUFACTURING COMPANY LISTED ON INDONESIA STOCK EXCHANGE (IDX) SINCE 2012 TO 2015)

Thesis By: Aulia Apriana

Thesis Advisor: Dr. Yulia Hendri Yeni, SE, MT, Ak

ABSTRACT

This research is aimed to examine the effect of corporate social responsibility (CSR) disclosure to financial performance and market performance. Corporate Social Responsibility was measured based on Global Reporting Initiative (GRI) Generation-3 (G-3) guideline for management approach, while financial performance was measured by return on equity and return on asset, and market performance was measured by price per earning and market value added. The sample of this research is manufacturing companies listed in Indonesia Stock Exchange (IDX) since 2012-2015. The data was collected by purposive sampling method and 30 observation data was analyzed. This research utilized multiple regression analysis model as a main analysis tool. The result of this research showed that environmental aspects of corporate social responsibility disclosure had significant and positive impact to financial performance, while for market performance, it has different result for price per earning measurement and market value added measurement. Conversely, social aspects of corporate social responsibility disclosure did not have significant impact to both financial performance and market performance.

Keywords: Corporate Social Responsibility (CSR) Disclosure, Global Reporting Initiative (GRI), Financial Performance, Market Performance
ABSTRAK


Kata kunci : Corporate Social Responsibility (CSR) Disclosure, Global Reporting Initiative (GRI), Kinerja Keuangan, Kinerja Pasar

This thesis has already examined on August 21st, 2017. The abstract already approved by thesis advisor and examiner :

<table>
<thead>
<tr>
<th>Signature</th>
<th>Dr. Asniati, SE, MBA, CA, Ak, CSRA, CSRS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name</td>
<td>Dr. Yulia Hendri Yeni, SE, MT, Ak</td>
</tr>
</tbody>
</table>
Acknowledged:

<table>
<thead>
<tr>
<th>Head of International Accounting Program</th>
<th>Denny Yohana, SE, M.Si, CA, Ak</th>
</tr>
</thead>
<tbody>
<tr>
<td>NIP: 19800327006042001</td>
<td>Signature</td>
</tr>
</tbody>
</table>

Alumna has already registered at Faculty/University and gets alumna’s number:

<table>
<thead>
<tr>
<th>Alumna’s Faculty Number</th>
<th>Staff Faculty/University</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name:</td>
<td>Signature:</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Alumna’s University Number</th>
<th>Name:</th>
<th>Signature:</th>
</tr>
</thead>
</table>