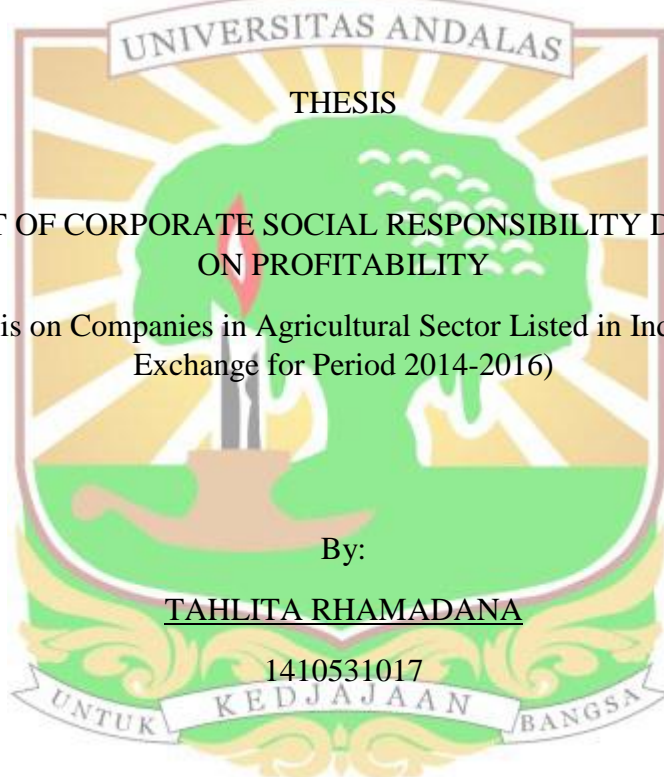




ACCOUNTING DEPARTMENT
FACULTY OF ECONOMICS
ANDALAS UNIVERSITY



UNIVERSITAS ANDALAS
THESIS
THE EFFECT OF CORPORATE SOCIAL RESPONSIBILITY DISCLOSURES
ON PROFITABILITY
(An Analysis on Companies in Agricultural Sector Listed in Indonesia Stock
Exchange for Period 2014-2016)

By:

TAHLITA RHAMADANA

1410531017

Thesis Advisor: Prof. Dr. Eddy R Rasyid, SE, M.Com(Hons), Ak

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The Effect of Corporate Social Responsibility Disclosures
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Thesis by: Tahlita Rhamadana

Thesis Advisor: Prof. Dr. Eddy R Rasyid, SE, M.Com(Hons), Ak

ABSTRACT

This research aims to analyze the effect of corporate social responsibility (CSR) disclosures on profitability which proxied by ROA, ROE, and EPS in agricultural sector listed in Indonesia Stock Exchange and support Stakeholder Theory and Legitimacy Theory. Sample selection for this research used purposive sampling. Sample data was obtained from annual report available in Indonesia Stock Exchange official website. CSR disclosures were measured by using scoring method with GRI G4 indicators. The research found CSR disclosures does not have significant effect to ROA and ROE while CSR disclosures have significant effect to EPS. The results do not support the theories and indicate inconsistency result might happen due to lack of uniformity of CSR disclosures measurement method. The results also contribute to overall CSR disclosures' study discussion and enrich understanding of CSR disclosures in Indonesia.

Keywords: Corporate Social Responsibility, Corporate Social Responsibility Disclosures, Return on Assets, Return on Equity, Earning Per Share

