ABSTRACT

The background of a company in running its operations is to obtain the highest possible profit at the lowest possible cost. The entire operations of the company is directly connect with the community and the surrounding environment. The company was aware of its responsibility for the importance of environmental and social aspects (triple bottom line) in maintaining the balance of life. This study aimed to analyze whether the company disclose Corporate Social Responsibility (CSR) affect to the level of profitability of the company, as measured by ROA (Return on Assets), ROE (Return on Equity), and NPM (Net Profit Margin). The sample used in preparing this study are automotive companies and the components listed in the Indonesia Stock Exchange (IDX), which actively submit an annual report and financial statements of the company in the period of 2011-2013. Once all the data is collected, the data will be analyzed with SPSS 20.0 software, to determine whether the results are consistent with the hypothesis that has been concluded at the beginning. Results of research conducted shows that CSR disclosure by the company has no effect on the profitability of the company. (LRH)

Key words: Corporate Social Responsibility, profitability, ROA, ROE, NPM