

**Major Accounting
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**CORPORATE SOCIAL RESPONSIBILITY ANALYSIS THROUGH
FINANCIAL REPORTING: THE CORRELATION OF CSR WITH
CORPORATE PERFROMANCE AND STOCK PRICE ON LISTED
CONSUMERS' GOOD INDUSTRY**

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Abstract

Objectives This research intended to investigate the trend of CSR activities in Indonesia especially in consumers' good industry as well as the correlation with corporate performance and stock price.

Method To measure the CSR activities, CSR categories is used to identify the CSR activities in financial report. The variables were measured against CSR activities over six years of annual reporting of 37 listed companies in specific industry which is consumers good industry.

Results and Conclusions In summary, this study reveals nine findings. Firstly, there is no relationship between financial performance, CSR activities and share price of the company. Secondly, the relationship between company performance and share price is also does not exist. Thirdly, there is no relationship between CSR activities and share price.

The fourth finding is both internal and external CSR implementation does not influence the company performance. Fifthly the trend CSR external and CSR internal has been increased over the years for beverages product. The Sixth finding, in cigarettes product the CSR activities for both external and internal also has been increased, especially in the external CSR they showed a great significant amount. The seventh finding is in drugs and cosmetics, they also has an increasing in their CSR activities. Eighthly, in food products their CSR activities their in increasing is steady for the CSR external and the CSR internal also increased. Lastly, in the consumable product the CSR activities is not always increasing over the years, for the CSR external once the external CSR has decreased, and for CSR internal there is slightly decreased in year 2002.

Keywords Corporate Social Responsibility, company performance, financial reporting, consumers' good industry.

Preface

First of all, the author would like to dedicate his gratefulness to GOD for the blessing throughout the completion of this thesis. This thesis entitled "**Corporate Social Responsibilities Analysis Through Financial Reporting: The Correlation of CSR with Corporate Performance and Stock Price on Listed Consumers' Goods Industry**", was prepared to fulfill the final requirement for a completion of undergraduate degree of an Accounting Major, School of Accounting, Bina Nusantara International University.

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