

IS THERE A DIFFERENCE BETWEEN COMPANIES WHICH GAINED PROFIT AND THOSE WHICH SUFFERED LOSS IN THEIR CSR DISCLOSURE ?

ABSTRACT

This research aimed to analyze is there a difference between companies which gained profit and those which suffered loss in their corporate social responsibility disclosure. The population of this research is manufacturing company listed in Indonesia Stock Exchange (BEI) in 2013-2015. Using purposive sampling technique and obtained a sample of 71 firms this research was analyze by Mann-Whitney U Test. The result of this research indicated that there was a difference between corporate sosial responsibility disclosure profit firm and loss firm. So, profit has signifikan effect on corporate social responsibility both companies which gained profit nor those which suffered loss.

Keywords: Corporate Social Responsibility Discosure, Profitability.