ABSTRACT

Corporate Social Responsibility (CSR) is a corporate social responsibility for the activities of companies that have influence on consumers, employees, shareholders, community and environment in all aspects of the company's operation for the company to grow in a sustainable. Every CSR activities of the company need to be disclosed to the public. The purpose of this research is to determine the influence of CSR disclosure to profitability company. The purpose of this research is to determine the influence of CSR disclosure to profitability companies sector trade period 2011-2015.

The population of this research are companies sector trade which is listed in Indonesia Stock Exchange in the period 2011-2015 with 18 samples. Methods used in research is data panel regression and t-test. Variables used the research is Corporate Social Responsibility Disclosure, Return on Asset (ROA), Return on Equity (ROE). Corporate Social Responsibility Disclosure as the independent variable to ROA and ROE as dependent variable.

Based on the results of testing use regression data panel can be concluded that in partial CSR Disclosure does not having influence a significant impact on ROA and ROE to companies sector trade listed on the Indonesia Stock Exchange in the period 2011-2015.

Keywords: Corporate Social Responsibility Disclosure, Return on Asset, Return on Equity