

ABSTRAK

PERBEDAAN SEBELUM DAN SESUDAH PENERAPAN *CORPORATE SOCIAL RESPONSIBILITY* TERHADAP PROFITABILITAS DAN LIKUIDITAS PERUSAHAAN

(Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia)

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Tujuan penelitian ini adalah untuk membandingkan perbedaan rata-rata sebelum dan sesudah perusahaan menerapkan program *Corporate Social Responsibility* terhadap tingkat profitabilitas dan likuiditas perusahaan manufaktur yang terdaftar di BEI.

Teknik pengumpulan data yang digunakan adalah dokumentasi. Cara pengambilan sampel menggunakan metode *purposive sampling*. Kriteria pengambilan sampel terdiri dari: (1) Perusahaan yang dipilih sebagai sampel secara konsisten terdaftar di Bursa Efek Indonesia tahun 2002-2011, (2) Perusahaan mempublikasikan laporan keuangannya, dan (3) Perusahaan melakukan kegiatan CSR. Teknik analisis data dengan menggunakan *Paired Samples Test*.

Hasil penelitian menunjukkan bahwa (1) terdapat perbedaan rata-rata tingkat profitabilitas antara sebelum dan sesudah perusahaan menerapkan CSR, dan (2) terdapat perbedaan rata-rata tingkat likuiditas antara sebelum dan sesudah perusahaan menerapkan CSR.

ABSTRACT

**THE DIFFERENCES OF THE COMPANIES' PROFITABILITY AND
LIQUIDITY BEFORE AND AFTER THE APPLICATION OF
CORPORATE SOCIAL RESPONSIBILITY**

(An Empiric Study at Manufacture Companies Listed in Indonesia Stock
Exchange)

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This research was aimed to compare the differences of the profitability and liquidity of the companies' listed in Indonesia Stock Exchange before they applied Corporate Social Responsibility and after they did.

The data collecting technique was documentation. The sample was taken using purposive sampling technique. The criteria to take the sample consisted of: (1) The companies chosen as sample were consistently listed in Indonesia Stock Exchange from 2002 until 2011, (2) The companies published their financial reports, and (3) The companies conducted CSR. The data were analyzed using Paired Samples Test.

The Result of this research showed that (1) there were differences of the companies' profitability before the companies applied CSR and after they did, and (2) there were differences of the companies' liquidity before the companies applied CSR and after they did.