

ABSTRACT

BAYU AGUNG PRAKOSO, 2012, Title: "Analysis of Corporate Profitability Before and After CSR (Corporate Social Responsibility) Implementing In The Banking Companies Listing on the Stock Exchange 2008-2011".

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Corporate social responsibility is a corporate responsibility to society beyond the economic responsibility. CSR is the activities of the company in favor of a social purpose by excluding gains and losses. Corporate social responsibility program carried out to show that the company is not only looking for profit, but also have a social responsibility to the community around it. Measuring the profitability of the company before and after implementing corporate social responsibility program by comparing the company's financial ratios between the two periods. Financial ratios in question is ROA, ROE, NPM, and EPS. This study aimed to explore differences in ROA (Return on Assets), ROE (Return On Equity), NPM (net profit margin) and EPS (Earning Per Share) before and after the implementation of the CSR program.

This study used paired sample t test and Wilcoxon signed test as test equipment. Paired sample t test was used when data were normally distributed. And the Wilcoxon signed test was used if the data are not normally distributed. Kolmogorov-Smirnov test was used as a test data normality.

From the results of statistical tests found no difference ROE and EPS before and after implementing corporate social responsibility program. No difference in the level of profitability in terms of ROE before and after the implementation of CSR programs caused by abnormal data. While no difference in EPS before and after the implementation of CSR because CSR programs are not well targeted. So with the implementation of CSR can not push the level of investment in the company. Only NPM and ROA which has a difference before and after the implementation of CSR programs. These results indicate that the implementation of corporate social responsibility can increase the company's sales and net income.