

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *Corporate Social Responsibility Disclosure* terhadap kinerja keuangan. Variabel kinerja keuangan diproksikan dengan *Return on Asset*, *Return on Equity* dan *Earning Per Share*.

Metode *sampling* yang digunakan adalah *purposive sampling*. Sampel yang digunakan dalam penelitian ini sebanyak 63 perusahaan manufaktur yang terdaftar dalam Bursa Efek Indonesia selama periode 2012 hingga 2015. Metode penelitian yang digunakan adalah statistik deskriptif dan regresi sederhana.

Hasil penelitian menunjukkan bahwa *Corporate Social Responsibility Disclosure* menunjukkan pengaruh positif signifikan terhadap *Return on Asset*, *Return on Equity* dan *Earning Per Share*.

Kata kunci : *Corporate Social Responsibility Disclosure*, *Return on Asset*, *Return on Equity*, *Earning Per Share*.

ABSTRACT

The purpose of this research is to examine the effect of *Corporate Social Responsibility Disclosure* on corporate financial performance. Corporate financial performance measured by *Return on Asset*, *Return on Equity*, and *Earning Per Share*.

Purposive sampling is used as sampling method. The samples of this research are 63 manufacture corporation listed on Indonesian Stock Exchange for the periods 2012 to 2015. Research methods used are descriptive statistics and simple linear regression.

The result of the research is *Corporate Social Responsibility Disclosure* shows a positive effect on *Return on Asset*, *Return on Equity* and *Earning Per Share*.

Keywords: *Corporate Social Responsibility Disclosure*, *Return on Asset*, *Return on Equity*, *Earning Per Share*.