FINANCIAL PERFORMANCE EFFECT OF CORPORATE SOCIAL RESPONSIBILITY (CSR) DISCLOSURE STUDY ON COMPANY LISTED IN BUSINESS INDEX-27 PERIOD 2009-2010

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ABSTRACT

This study aims to give an idea of corporate social responsibility disclosure in the company listed in bussines index-27 and to know that the financial performance affect the disclosure of corporate social responsibility (corporate social responsibility). The population in this study are the company listed in bussines index-27 in Indonesia 2009-2010 period.

Based on the results of tests performed by t test price earning ratio variable have a significant effect on the variables of corporate social responsibility (CSR). Then through a t test showed that the total asset turn over, debt asset ratio and net profit margin variable has no effect on corporate social responsibility (CSR). While based on simultaneous test (test F) total asset turn over, debt asset ratio and net profit margin, and price earning ratio has the effect of CSR.

Keywords: total asset turn over, debt asset ratio,net profit margin, price earning ratio and Corporate Social Responsibility