ABSTRACT

THE EFFECT OF CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE AND COMPANY SIZE ON FINANCIAL PERFORMANCE
(Study on Mining Company that Listing on the Indonesian Stock Exchange in 2010-2013)

By

DINDA FALI RIFAN

This study aimed to examine the effect of corporate social responsibility disclosure and company size on financial performance. The independent variables in this research are corporate social responsibility disclosure, measured based on Sembiring Index (2005), and company size is scored by the value of the natural logarithm of total assets. The dependent variable in this research is financial performance, reflected by Return on Assets (ROA) and Return on Equity (ROE). The sampling method used in this research is purposive sampling and the samples of 16 companies are chosen for each period during the year 2010-2013 to form a total of 64 observations. This research adopts multiple linear regression method using SPSS as an analytical tool.

The results show that corporate social responsibility disclosure positively affects Return on Assets (ROA) and Return on Equity (ROE), while the company size negatively affects Return on Assets (ROA) and Return on Equity (ROE).

Key Words: corporate social responsibility, company size, return on assets, and return on equity.