

ABSTRACT

Corporate Social Responsibility is an important thing that should be considered by the company because the company is not only required to have good financial performance but also demanded in terms of social and environmental aspects as well. Theoretically CSR can improve the image of the company, this positive image can be used as a valuable asset for the company in maintaining the company's sustainability during a crisis.

This study discusses how CSR disclosure can affect the financial performance on banking companies, especially ROA on banking companies that have important sub-sectors whose growth is considered by the government, which is the banking subsector within the period of 2012 to 2016. This study uses data panel regression analysis techniques on five companies with CSR Disclosure as independent variable, Return On Assets as dependent variable and control variables of leverage and company size. Based on the research results, it was found that there is no significant influence of CSR Disclosure, Leverage, and Company Size on Return on Assets partially. However, those variables have significant influence on Return on Assets simultaneously.

Keyword: CSR, CSR Disclosure, ROA, Leverage, Company Size.