

ABSTRACT

The company that has good quality can be supplied by looking at a company's Financial Performance (CFP). CFP is a result that has been achieved by the company's management in carrying out its duties and functions effectively and efficiently by using the rules of financial implementation properly and correctly. In this study, the ratio used to measure CFP is Earnings Before Interest Tax Depreciation and Amortization (EBITDA).

This study aims to determine the disclosure of Corporate Social Responsibility (CSR) using the GRI G4 standard, Disclosure Breadth in the disclosure of CSR themes and Disclosure Depth in sentences recorded based on stakeholders (stakeholders) to CFP (EBITDA) in oil and non-public SOE companies and gas registered in the OK Stocks 2011-2018 period.

The population in this study are oil and gas non-public SOE companies listed on the OK Stock in the 2011-2018 period. The sample selection technique used purposive sampling and obtained 4 non-public SOE oil and gas companies within a period of 8 years so that 32 samples were obtained. Data analysis method in this research is panel data regression using Eviews 10 software.

The results showed that simultaneous CSR disclosure, breadth disclosure and disclosure depth influence CFP. Partially the disclosure breadth and disclosure depth does not have a significant effect while CSR disclosure has a significant positive effect on CFP.

Based on these results, the shareholders and stakeholders need to pay attention to the composition of the company's CSR disclosure so that the company can convince the stakeholders in minimizing the risks that will occur and the objectives of all parties are achieved.

Keywords: *Corporate Financial Performance (CFP), CSR Disclosure, Disclosure Breadth, Disclosure Depth*