

ABSTRACT

Corporate Social Responsibility (CSR) is one form of sustainability reporting who made the company is no longer faced with the responsibilities based on single bottom line, namely the company (corporate value) that reflection to financial condition course. But the responsibility of companies should base on triple the bottom lines have also noticed social and environmental problems. Methods used in research is data panel regression and t-test. Data panel was a series of data time and cross section. Variables used the research is Corporate Social Responsibility (CSR), Return on Assets (ROA), Return on Equity (ROE), and CSR as the independent variable to ROA and ROE as dependent variable with significance of 5%. Based on the results of testing use regression data panel can be concluded that in partial CSR having influence a significant impact on ROA and CSR having influence not significantly to ROE , to companies sub sector telecommunication listed on the indonesia stock exchange (BEI) a period of 2012-2014.

Keyword: CSR, ROA, ROE