

ABSTRACT

Indonesia communities aware of the direct effect of the operating company on the community and surrounding environment. The importance of implementation of corporate social responsibility in line with undang-undang determined by the government to the company having business activities in the field of natural resources. Where people have a role as stakeholders. Changes in school public awareness consciousness raising the company in implementing corporate social responsibility.

This study aims to get empirical evidence about the effect of the cost of environmental development, the cost of employee benefits, and the cost of partnerships as an indicator of corporate social responsibility on the financial performance related to profitability (return on assets) on Integration of manufacturing sector base and chemical industry listed in Indonesia Stock Exchange (BEI) in the year 2013-2013.

Data collection method done by means of documentation data sourced in annual report published through Indonesia Stock Exchange. Based on the collection of samples using purposive sampling techniques found the number of samples of this study were 14 companies manufacturing base and chemical industry sectors listed on the Indonesia Stock Exchange (BEI) in the year 2013-2015.

Based on test results using software Eviews 8.0, simultaneously independent variables divided into the cost of environmental development, the cost of employee benefits, and the cost of the partnership has a significant influence on the financial performance of the declining ratio of profitability as measured by return on assets (ROA). While the partial test obtained results that indicate variable environmental development costs (BKL) and the cost of employee benefits (BKK) does not have significant influence to the negative direction on the performance of financial terms of the ratio of profitability as measured by return on assets (ROA). While the variable cost of the partnership (BKM) has a significant influence in a positive direction on the performance of financial terms of the ratio of profitability as measured by return on assets (ROA).

Based on the research results, the company pay more attention to social concerns for the environment and society by conducting social awareness programs regularly and continuously. This is because the importance of corporate social responsibility program better in order to attract the stakeholders so that the company gets a good image in the eyes of its stakeholders. In addition the company also must pay more attention to the partnership program for partnerships if the cost is high then the impact on the company's return on assets higher.

Keyword: *Corporate Social Responsibility; The Cost Of Developing The Community; The Cost Of Employee Benefits; The Cost Of The Partnership; Return On Assets*