

## ABSTRACT

*The Assessment or performance into a standard owned by the company in showing the good or bad level of a company, so the assessment of good or bad a company can be seen from the profits it gained. In addition, the company is also required to focus on developing social relationships on the company's external conditions that are corporate social responsibility to stakeholders.*

*Financial performance is an analysis conducted to see how far a company has implemented by using the rules of financial implementation properly and correctly. In this study, financial performance is measured using Return On Assets (ROA). Return On Assets (ROA) can describe the company's ability to generate return on assets to net income, using Return On Assets (ROA) the company can know the level of efficiency of asset use in the company's operational activities.*

*Variables used in this study are Corporate Social Responsibility Disclosure, and Foreign Ownership as independent variable. Corporate Financial Performance as a dependent variable. The population in this study is a manufacturing company listed on The BEI 2014-2016. Sample selection technique used is purposive sampling and obtained 10 companies within a period of three years to obtain 30 units of sample companies period 2014-2016.*

*This study aims to see the effect of both partially and simultaneously between the variables disclosure Corporate Social Responsibility (CSR), Foreign Ownership to the financial performance of Manufacturing companies listed on the Indonesia Stock Exchange period 2012-2014. Data analysis method in this research is panel data regression analysis.*

*Based on the results of the research shows that simultaneously Disclosure of Corporate Social Responsibility (CSR), Foreign Ownership has a significant effect on Company's Financial Performance. While partially, Corporate Social Responsibility Disclosure have a significant positive effect on Company's Financial Performance, and Foreign Ownership has a significant positive effect on Company's Financial Performance.*

**Keywords:** *Financial Performance, Return On Asset, Corporate Social Responsibility Disclosure, Foreign Ownership*