

ABSTRACT

Today, the company is always required to be able to keep up with the times. This was followed by the development of technology that could facilitate companies to increase the company to the highest point. These companies have also carry out Corporate Social Responsibility (CSR) activities as part of the company's responsibility for environmental safety and social relations with external companies.

This study aims to determine the influence of Corporate Social Responsibility (CSR) Disclosures on Return On Assets (ROA), Earning Per Share (EPS), and Earning Response Coefficient (ERC) in companies related to the Kompas100 Stock Index 2014-2017. With the regulation that requires companies to carry out CSR activities, researchers want to know whether these CSR activities can affect the company in terms of financial performance or Earning Response Coefficient (ERC) or not.

This study uses quantitative methods whose data is taken using the registration method. The data taken consists of financial statements (Annual Reports) and Sustainability Reports of companies that are published in the Kompas100 Stock Index for the period 2014-2017. This data is taken from the official IDX website (www.idx.co.id) and also the company's official website. Sampling uses purposive sampling techniques. This study used 72 samples over a period of 4 years. This study uses simple linear regression analysis with SPSS 25.

The results showed that disclosure of Corporate Social Responsibility (CSR) had an influence on Return On Assets (ROA) but did not affect Earning Per Share (EPS), and Earning Response Coefficient (ERC).

From the research that has been done, the researcher adds to the next researcher to add new variables such as Return On Equity (ROE), Economic Added Value (EVA) or other variables that are still related to CSR. Researchers also provide advice for companies to be wise in carrying out CSR activities because CSR is a corporate social responsibility towards the environment and surrounding communities.

Keywords: Corporate Social Responsibility Disclosure, Earning Per Share, Earning Response Coefficient and Return On Asset