

ABSTRACT

The purpose of this study is to analyze the effect of CSR disclosure on corporate financial performance of companies listed in the Indonesia Stock Exchange with ownership as moderating variables, and to analyze the effect of corporate financial performance on corporate social responsibility disclosure (CSRSD) of companies listed in the Indonesia Stock Exchange with ownership as moderating variable.

The samples in this research is all the companies that listed in Indonesian Stock Exchange in period 2011-2014. The independent variables in this research is CSR disclosure, moderating variables is institutional ownership, managerial ownership and foreign ownership, and the dependent variable is the corporate financial performance. Control variables are size, leverage, and industry. The method analysis data used is PLS (Partial Least Square).

The results shows there is relationship between Disclosure of Social Responsibility and Corporate Financial Performance, there is relationship between Corporate financial performance and Corporate Social Responsibility Disclosure. ownership cannot moderate the relationship between Disclosure of Social Responsibility and Corporate Financial Performance, ownership cannot moderate the relationship between Corporate Financial Performance and Corporate Social Responsibility Disclosure.

Keywords: CSR disclosure, corporate financial performance, ownership, moderating variable.