

ABSTRACT

This study have aimed to analysis the influences of corporate social responsibility to financial performance when environmental disclosure and social disclosure as mediation variable. Each of corporation will conduct their corporate social responsibility to increase their legitimacy with the sorrounding community. On the other hand with the existence of social responsibility to the surrounding community is expected to improve the company's financial performance. Much research has been done to assess whether social responsibility can affect a company's financial performance Much research has been done to assess whether social responsibility can affect a company's financial performance. Not a few who judge that companies that perform social responsibility activities have no impact on the financial performance of the company Many companies also consider that social responsibility can have an impact on the company's financial performance

The sample used is secondary data from Indonesia Stock Exchange (IDX) in the form of annual report of non-financial companies in the year 2013-2016. CSR Variables, CSR Performance in the natural environment, CSR Performance on social environment, Corporate financial performance. This research was analyzed through t statistic test, F statistic test and test of uji sobel. The use of a sobel is used to assess whether mediation gives a positive result to independent variables

The results of this study indicate that CSR variables affect the company's financial performance as well as CSR performance of natural environment and social environment can be a positive mediation variable between CSR with corporate financial performance

Keywords: corporate social responsibility, CSR performance, financial performance, non-financial company