ABSTRACT

The aim of this research is to examine the relationship between CSR disclosure and financial performance. Financial performance can be proxy with financial performance, sharia supervisory board, age of company, total commissioner, percentage of non executive director, total asset, percentage of total asset with current asset.

This research used secondary data that derived from the performance report of sharia banking in 2011-2014. By using population method, there are 11 syariah banking performance reports. This research used two regression tests, multiple linear regression test and grengger cause test. Before performing multiple linear regression tests, the data were first tested using the classical assumption test.

The results of this research indicate that the disclosure of CSR has a relationship with financial performance. But the relationship does not have causality.

Keywords:(*Corporate Social Responsibility, relationship, financial performance, causality*)