

ABSTRACT

This study aims to obtain evidence about the effect of disclosure of corporate social responsibility (CSR Disclosure) on performance and employee costs. The control variables used include firm size, leverage, Return on Assets (ROA), the intensity of the ad (ADINT), the intensity of the costs of research and development (RDINT) and the intensity of employees (LABINT). Measurement of employee performance through the first two measures, namely by dividing the amount of sales by the number of employees while the second measurement is to add the amount of profits and employee costs divided by the number of employees. Measurement is done by dividing the cost of employee personnel costs by the number of employees. While the measurement of corporate social responsibility CSR is based on the index of the guidelines issued by Golden Hope Plantation Berhad (GHPB), as seen from the annual report (annual report) and / or sustainability reports (sustainability report) company.

The population in this study are all non-financial companies listed on the Stock Exchange in 2015. The selection method of the data used in this research is purposive sampling method. Total samples used in this study as many as 204 companies. Data analysis was performed with the classical assumption and hypothesis testing regression method.

The results of this study indicate that there is a positive relationship between CSR and significant on performance and employee costs. It can be seen from the results of the regression I and II regression showed that CSR disclosure positive effect on performance and employee costs.

Keywords : Corporate Social responsibility, employee performance, employee cost.