

## **ABSTRACT**

*This study aims to give an idea of corporate social responsibility disclosure in the Indonesian banking sector and to know that the financial performance affect the disclosure of corporate social responsibility (corporate social responsibility). The population in this study are all domestic banks operating in Indonesia 2007-2008 period, amounting to 226 banks.*

*Data collected through secondary data observation method. Then do the method that includes the classical assumption test, hypothesis test, F test and t test, and analysis of coefficient of determination (R<sup>2</sup>). To analyze data using SPSS software version 16.*

*Based on the results of tests performed by t test size and leverage variables have a significant effect on the variables of corporate social responsibility (CSR). Then through a t test showed that the ROA variable has no effect on corporate social responsibility (CSR). While based on simultaneous test (test F) Size, ROA, and Leverage has the effect of CSR in the Indonesian banking sector. The amount of R<sup>2</sup> in banking in Indonesia amounted to 0.558. This indicates that the major effect of the independent variables are Size, ROA, and Leverage on CSR dependent variable that can be explained by this equation model of 55.8% while the remaining 44.2% is influenced by factors other than research.*

*From research conducted by researchers for the banks, in order to take anticipatory steps to maintain CSR. As for future research should add variables, extend the period or period of research so that more unknown factors that influence CSR in banking in Indonesia.*

*Keywords: Size, ROA, Leverage, Corporate Social Responsibility*