

## **ABSTRACT**

*The objectives of this study are to analyze the difference of corporate social performance between State-Owned and Private Companies in Indonesia, and also to analyze the correlation between the corporate social performance (CSP) and the corporate financial performance (CFP) by using company size, and institutional ownership as control variables.*

*The population of this study is Indonesian State-Owned and Private Companies from company listed in Indonesian Stock Exchange in the year of 2006-2008. Purposive sampling was used in this study, and final samples are 273 companies consist of 33 Indonesian State-Owned Companies (SOCs) and 240 Private-Owned Companies (POCs). The CSP score is measured by content analysis of corporate annual report using seven item developed by Michael Research Jantzi Research Associate, Inc. The data is tested by independent t-test to determine the mean difference and by using partial correlation test to know the correlation between the corporate social performance and financial performance.*

*The results of this study show that there is significant difference mean of corporate social performance between state-owned and private owned companies in Indonesia. In addition, the correlation test indicates that there is no association between corporation social performance and financial performance both in SOCs and POCs.*

*Keyword: Corporate Social Performance, Corporate Financial Performance.*