

## ABSTRACT

*This study aims to compare the social performance between SOCs (state-owned) companies and Private companies before and after implementation of regulation of corporate social Responsibility (CSR) in 2007 and also to analyze the correlation between the corporate social performance (CSP) and the corporate financial performance by using return on asset (ROA) and return on equity (ROE). The research consists in two stages,(1) the calculation of corporate social performance score, (2) the data analysis. Assessment standards of corporate performance using standart is issued by ministry of social affairs of Indonesia.*

*By purposive sampling, 24 state-owned sompanies and 36 privat companies was selected as sample of study. The data analyzed using descriptif analysis. Further hypothesis testing using Paired sample T-test analysis to compare social performance of private companies and SOCs (state-owned) companies in 2006 and 2008. Correlation between the corporate social performance (CSP) and the corporate financial performance analyzed by linier regresion.*

*The results of this study are that there is significant difference mean of corporate social performance of state-owned and private owned companies in 2006 and 2008. 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 responsibility, corporate social performance, State-owned companies and private companies.*