

ABSTRACT

The aim of this study is to analyze the influence of CSR Disclosure on financial performance of companies in the next year. Financial Performance ratios which are used in this study are ROA and ROE.

The population consists of all Islamic based companies which are included in Islamic Financial Industry, such as Islamic Financing Companies, Islamic Insurance Company, and Islamic Banking. The sampling method is purposive sampling. There are several criterias. The first one is Islamic Bankings which are listed in Bank of Indonesia until July 2013. Second one is Islamic Insurance Companies which are listed in Asosiation of Islamic Insurance until July 2013. Third one is companies which are included in nationally operated Islamic Financial Industry. The last one is Islamic banking, Islamic Insurance Company, and also Islamic Financing Company which have annual report for 3 years (2010, 2011, and 2012) and also have financial report which was issued on September 2013. The finale amounts of the sample are 11 Islamic Bankings and 1 Islamic Financing Company. Linear Regression is used in this study in order to analyze the data.

The results of this study indicate that CSR Disclosure has positively significant influence on ROE in the next year. On the other hand, CSR Disclosure doesn't have a significant influence on ROA in the next year.

Keyword : CSR Disclosure, Financial Performance, Islamic Financial Industry, ROA, ROE.