

ABSTRACT

SISKA YULIYANTI. *The Effect of Financial Performance to Corporate Social Responsibility Disclosure on the Companies of Sector Food and Beverage are Listed in Indonesia Stock Exchange Period 2010 – 2012. (Supervised by Mrs.Yosevin Karnawati).*

The purpose of this study was to determine the effect of firm size, profitability, leverage, and liquidity as the independent variable to the corporate social responsibility disclosure as the dependent variable. The sample of this research is companies of sector food and beverage are listed in Indonesia Stock Exchange period 2010 – 2012. The sampling technique use purposive sampling and produce 54 samples.

The data is processed use a computer statistics to test of quality of data, regression test, F test and t test. F test indicates that firm size, profitability, leverage, and liquidity are jointly affect to corporate social responsibility disclosure and the research's model fit for use as a predictive tool. T test showed that firm size and profitability had no significant effect to corporate social responsibility disclosure. While the leverage and liquidity have significant effect to corporate social responsibility disclosure.

Keywords: corporate social responsibility, firm size, profitability, leverage, liquidity.