

ABSTRACT

Shenny Anika Atmajaya. The Influence of Corporate Social Responsibility Cost to The Firm Financial Performance.

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The purpose of this research is to prove the influence of corporate social responsibility cost that proxy by welfare employee cost and community cost to the firm financial performance that proxy by ROA and ROE. The population in this research are manufacturing firms listed at Indonesian Stock Exchange during 2008 – 2010, while the samples are a firm that reported corporate social responsibility cost for the employee and for the community full in the notes financial statements consist of 43 firms.

Data were reviewed by using the classical assumption test, and to review the hypothesis of this research used the multiple regression analysis. The result of this research showed that corporate social responsibility cost that proxy by welfare employee cost influenced to the firm financial performance that proxy by ROA and ROE, while corporate social responsibility cost that proxy by community cost not influenced to the firm financial performance that proxy by ROA but influenced to the firm financial performance that proxy by ROE.