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Influence of Corporate Social Responsibility Conversation on Company Performance (Empirical Study on Companies Registered In The Jakarta Islamic Index 2014-2017)

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Abstract. Companies in Indonesia are still weak in transparent disclosures related to GRI. This study aims to determine the disclosure of Corporate Social Responsibility in companies listed in the Jakarta Islamic Index in 2014-2017, to determine the company's performance as measured by financial performance, namely ROA and ROE, and to determine the effect of Corporate Social Responsibility disclosure on corporate performance (ROA and ROE) for companies listed in the Jakarta Islamic Index 2014-2017. The research method used in this study is descriptive, verification with a quantitative approach. The target population in this study are 18 companies listed in the Jakarta Islamic Index in 2014-2017. While the sampling technique used in this research is non probability sampling with purposive sampling method. The hypothesis testing used in this study is simple linear regression analysis. The results of this study indicate that the disclosure of Corporate Social Responsibility in companies listed in the Jakarta Islamic Index in 2014-2017 experienced an increase and decrease. The company's performance as measured by the financial performance of ROA in 2015 has decreased while in 2016-2017 it has increased as well as ROE has experienced an increase and decrease. The results of this study indicate that CSR disclosure has a positive and significant effect on ROA and ROE, this means that disclosing CSR information can improve corporate performance (ROA and ROE).

Keywords: Corporate Social Responsibility, return on assets(ROA), and return on equity (ROE)