Abstract

Profit is the main purpose of the company so that it can live and evolve in accordance with the principle of going concern. One way to increase the profits of companies with corporate social responsibility activities. Widespread corporate responsibility leads to the necessity of embodying a social element into the accounting. This research aims to know the influence of corporate social responsibility cost on the financial performance of the companies listed on the Indonesia stock exchange in the period 2010 to 2012. Corporate social responsibility cost proxied through employee welfare costs (costs of post work) and costs for Community (contributions or donations). Sampling techniques in the study using a purposive sampling technique. The method of analysis of this research used multi regression. The number of samples used in the study contained 85 samples. Sampling techniques in the study using a purposive sampling technique. While the method of linear regression method used a double. The number of samples used in the study contained 85 samples. Results of the study found that the cost of employee wellbeing positive effect to total assets turnover. While the cost to the community and the market capitalization (control variables) have no effect on total assets turnover. The cost of post work positive influence on the return on assets. While the cost to the community of negative effect on the return on assets.

Keywords: corporate social responsibility cost, return on assets, dan total assets turnover