# ABSTRACT

*Jessica Ruth Abigael / 39150067/2019 / The Effect of Corporate Social Responsibility Disclosure on Financial Performance with Firm Size as Moderating Variables (Empirical Study: Mining Companies Listed on the Indonesia Stock Exchange 2015-2017) / Mulyani, SE., M.Si.*

*This study aims to examine the effect of disclosure of corporate social responsibility on the company's financial performance which is moderated by the size of the company in mining sector companies in the Indonesia Stock Exchange (IDX) for the period 2015-2017. The theory underlying this research is stakeholder theory and signals. Stakeholder theory states that the company will run its business by making a positive contribution to stakeholders so that organizational goals are achieved. Signal theory states that companies will provide a signal for stakeholders to get a response from stakeholders.*

*The research sample is mining companies listed on the Indonesia Stock Exchange (IDX) during the period 2015-2017. The sampling method used in this study is purposive judgmental sampling, which is sampling by considering predetermined criteria. Data analysis techniques to test each variable and hypothesis testing using Structural Equation Model (SEM) using the Partial Least Square (PLS) method through the SmartPLS application.*

*The test in this study only uses the inner model analysis because the variables only have one indicator for each variable. The results of the inner model show the value of t-statistics for CSR disclosure of the company's financial performance of 4,278, the size of the company against the company's financial performance of 4,097, and CSR performance and company size on financial performance of 4,141 with a significance level of 5%. The R-square value produced in this study was 0.17 or 17%.*

*The results of the study show that there is a positive and significant influence between CSR disclosure and the company's financial performance and firm size on the company's financial performance. In addition, the size of the company weakens the effect of CSR disclosure on the company's financial performance.*

*Keywords: Disclosure of CSR, Firm Size, Financial Performance*