Abstract

This study aims to analyze the effect of Corporate Social Responsibility or CSR and earning persistence on financial performance. The research sample used was 525 companies listed in Indonesian Stock Exchange on period 2013-2017. The sample using purposive sampling as the method. This method reflect the variety of population and the sample chosen according to the criteria set by study.

This study using panel regression method. The Software from this analysis using SPSS program and Eviews 10. The analysis data including Statistic Descriptive, Outlier Test, the best selection method of Chow test and Hausman test, followed by F Test, t Test, and R-square measurement. The descriptive analysis using SPSS software, and Chow test and Hausman test, followed by F Test, t Test, and R-square measurement using Eviews 10.

Based on the result of the testing, conclude that CSR did not significantly influence to financial performance, thus earning persistence, and the control variable such as Size, Leverage, Age and Committee Independent have significantly positive influence to financial performance. The result of R-square measurement state the independent variable can explain 23.32% of the financial performance.

Kata kunci: Financial Performance, CSR, Earning Persistence, Control Variable.