

ABSTRACT

This research means to analyze the influence of Corporate Social Responsibility Disclosure (CSR) towards Earning Per Share (EPS) with Firm Size determine as control variable. This reseach uses quantitatives method to analyze impact of Corporate Social Responsibility Disclosure on Earning Per Share using data based on purposive sampling techniques, acquired 38 samples from The Pharmaceutical Companies listed on IDX year 2011-2016. Data Analysis Techniques uses multiple linear regression analisis. Hypothesis test results showed that Corporate Social Responsibility Disclosure (CSR) has negative and significant effect on Earning Per Share.

Keywords : *Corporate Social Responsibility Disclosure (CSR) , Earning Per Share (EPS) and Firm Size*

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh dari *Corporate Social Responsibility Disclosure* (CSR) terhadap *Earning Per Share* (EPS) dengan *Firm Size* sebagai variabel kontrol. Penelitian ini menggunakan metode kuantitatif untuk menganalisis *Corporate Social Responsibility Disclosure* (CSR) pada *Earning Per Share* (EPS) penggunaan data berdasarkan teknik *purposive sampling* dari perusahaan sub sektor farmasi yang terdapat pada IDX atau BEI pada tahun 2011-2016 diperoleh 38 sampel. Teknik Analisis data yang digunakan ialah *analisis multiple linear regression*. Hasil uji hipotesis yang menyatakan bahwa *Corporate Social Responsibility Disclosure* (CSR) berpengaruh negatif dan signifikan terhadap *Earning Per Share*.

Keywords : *Corporate Social Responsibility Disclosure* (CSR) , *Earning Per Share* (EPS) and *Firm Size*