

ABSTRACT

This study examined the effect of corporate social responsibility disclosure and earnings persistence to the cost of capital. The data employed in this study is 74 mining firms listed in Indonesia Stock Exchange from 2015 to 2017. Data collected through secondary data observation method. Then do the method that includes the classical assumption test, hypothesis test, F test and t test, and analysis of coefficient of determination (R^2). The study found that corporate social responsibility disclosure has a significant effect on the cost of capital, on other side earning persistence has no effect on the cost of capital. As for future research should add more variables that effect on the cost of capital.

Keywords: Corporate Social Responsibility, Earnings Persistence, Cost of Capital

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