

## **ABSTRACT**

*This study aims to examine the effect of Corporate Social Responsibility (CSR) disclosure on company financial performance. CSR is regarded not only as a form of social responsibility but also as a strategic tool to enhance reputation and public trust. Financial performance is measured using two indicators: Return on Assets (ROA) and Earnings per Share (EPS). The study focuses on food and beverage companies listed on the Indonesia Stock Exchange during the period of 2022 to 2024.*

*The research employs a quantitative method with an associative approach. The sample is selected using purposive sampling based on specific criteria, resulting in 10 companies and a total of 30 observations. CSR Disclosure is measured through content analysis based on the Global Reporting Initiative (GRI) guidelines. Data analysis is conducted using multiple linear regression and classical assumption tests including normality, multicollinearity, and heteroscedasticity to validate the model.*

*The results indicate that CSR disclosure has a positive influence on ROA and EPS, although the impact is statistically weak. The coefficient of determination ( $R^2$ ) is 0.086 for ROA and 0.099 for EPS, suggesting that CSR explains only a small portion of the variation in financial performance. These findings imply that while CSR contributes to company profitability, many other factors also play a significant role. This research is expected to serve as a reference for managers and investors in recognizing the importance of CSR implementation as part of long-term business strategy.*

**Key Words:** *Corporate Social Responsibility, Return on Assets, Earnings per Share, CSR Disclosure.*