

## ABSTRACT

The aim of this study is to analyze the influence of CSR Disclosure on financial performance and do the comparison between Indonesia and Taiwan Textile Companies listed on the Indonesia Stock Exchange and Taiwan Stock Exchange. The analysis tools used are the CSR and financial assessments of both Indonesia and Taiwan Textile Companies. This study uses the descriptive method with a qualitative approach. Population for this study are five textile companies in Taiwan and five textiles companies in Indonesia. The data is being collected using documentation and literature review methods. The results of this study surprisingly show that there no influence of CSR disclosure to Assets Turnover (ATO) ratio and Return on Assets (ROA) ratio. This results can be seen in the comparative part before and after companies disclose the CSR performance and this may be caused by several factors such as (1) the development of the Chinese Textile industry market and other countries and (2) changes in the global market which can affect financial performance.

*Keywords: CSR Disclosure, Financial Performance, ATO, ROA*