

ABSTRACT

This research is motivated by the case of PT. Vale Indonesia, where the company conducts cases relating to CSR, but in the same year the company received many awards in the field of CSR or environmental management.. This study aims to examine the influence of ROA, foreign ownership structure, and firm size on the website-based disclosure of Corporate Social Responsibility on mining companies listed on the Indonesia Stock Exchange in 2014.

This study used sample of mining companies listed on the stock exchange of Indonesia in 2014. The sampling technique used is purposive sampling with total sample of 34 companies which fit the sampling criteria. The data used in this research is secondary data which include the mining companies' annual financial statements which have been listed on the Indonesia Stock Exchange and the company's website. The analysis method used multiple linear regression analysis. Hypothesis testing used the F test for simultaneous test, t test for partial test, and the coefficient of determination (R^2).

The result showed that ROA, foreign ownership structure and firm size simultaneously have significant effect on the website-based disclosure of Corporate Social Responsibility. While partially, ROA and foreign ownership structure have no effect, but firm size has an influence on the website-based disclosure of Corporate Social Responsibility for mining companies listed on the Indonesia Stock Exchange in 2014.

Keywords: CSR, ROA, Foreign Ownership Structure, Firm Size