

ABSTRACT

Companies undertaking their business activities related to natural resources shall be obligated to carry out social and environmental responsibility activities. With the company's obligation in conducting Corporate Social Responsibility activities, the company is expected to be able to disclose social responsibility as a form of transparency, accountability, and corporate responsibility to investors and other stakeholders. The existence of a framework of social responsibility reporting concepts that can be used is the Global Reporting Initiative (GRI) in the form of sustainability reports. However, not a few companies have not disclosed social responsibility activities in a company sustainability report.

This study aims to obtain empirical evidence of influence Company Size, Profitability, Leverage and Disclosure of Media to Disclosure of Corporate Social Responsibility Study on BUMN Indonesia Year 2014-2015.

On sustainability reports and annual reports are published through the company's website. Based on the sample collection using purposive sampling, the number of samples from this study were 17 BUMN Indonesia

Based on the results of testing using software Eviews version 7, simultaneously independent variables consisting of Company Size, Profitability, Leverage and Disclosure Media has a significant influence on the disclosure of Corporate Social Responsibility. Partial testing shows the result that leverage has a significant influence towards the positive, while the Company Size, Profitability and Disclosure Media has no influence on the disclosure of Corporate Social Responsibility.

Keywords: Company Size, Profitability, Leverage and Disclosure Media, Disclosure of Corporate Social Responsibility.