

ABSTRACT

Corporate Social Responsibility Disclosure is a firm commitment to participate in the sustainable economic development to improve the quality of life and give benefit for environment or the company itself, the local community and society.

This study aimed to analyze variables that affect to Corporate Social Responsibility Disclosure such as profitability, company size and growth. This study analyze simultaneously or partially.

This study uses the BUMN listed in the Indonesian Stock Exchange as a population. The sample selection technique using purposive sampling thus acquired ten companies in the years 2013-2015 with 30 samples were observed. The analytical method used is the panel data regression.

This research result shows that profitability, company size and growth are simultaneously significant affect on Corporate Social Responsibility Disclosure. While partially shows that profitability and company size has significant influence with positive direction towards corporate social responsibility disclosure. Growth has 'nt effect to Corporate Social Responsibility Disclosure.

Based on the result here the following recommendation that can be given such as investors are advised to choose the company with the disclosure of social responsibility both as one of the bases to assist in making investment decisions. For companies, it is advisable to maximize Corporate Social Responsibility Disclosure within the rules GRI 4.

Key words: *Corporate Social Responsibility Disclosure, profitability, company size, growth*