

ABSTRACT

Companies which run their business activities related to natural resources shall be obligated to carry out social and environmental responsibility activities. With the obligation of conducting Corporate Social Responsibility (CSR), 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 framework of social responsibility reporting concept which can be used is the Global Reporting Initiative (GRI) in the form of sustainability reports. However, only few companies have disclosed their social responsibility activities in a sustainability report.

This study aims to get empirical evidence about profitability, leverage, and public ownership to CSR disclosure on a Company Nonfinancial SRI-KEHATI Indexes Which Listed on The Indonesia Stock Exchange in 2013-2015 Period.

The method of data collection is done by documentation of data sourced from the sustainability report and annual report published by Indonesia Stock Exchange (IDX). By using purposive sampling techniques, it was found that the samples of this study were 10 companies from SRI-KEHATI Indexes which listed on Indonesia Stock Exchange (IDX) in 2013 – 2015 Period.

Using Eviews 9.5, the independent variables which were profitability, leverage, and public ownership tested simultaneously and resulted a significant influence to CSR disclosure. The partial test results were that leverage and public ownership had a negative significant influence to CSR disclosure. While profitability did not have significant influence to Corporate Social Responsibility disclosure.

Keywords : *Profitability, Leverage, Public Ownership, Corporate Social Responsibility Disclosure*