

ABSTRACT

One of the causes of increasing environmental damage is company activity. In addition to environmental damage, the community was affected by the activities of the company. This shows that disclosure of corporate social responsibility is important for a company. Corporate social responsibility disclosure is useful for stakeholders because the information will be proof that the company carries out its social responsibility activities, and will have a positive impact on the sustainability of a company.

This study aims to analyze the factors that can influence corporate social responsibility disclosure in a company. In addition, this study also analyzes the influence of independent variables both simultaneously and partially. In this study, the independent variables that will be discussed are profitability, leverage, and slack resources, towards corporate social responsibility disclosure..

The population in this study are mining sector companies listed on the Indonesia Stock Exchange for the period 2013-2017. The sample selection technique in this study used purposive sampling and obtained as many as 10 companies with a research period of 5 years, so that 50 sample data were obtained. The data analysis method used in this study is panel data regression analysis using software eviews 9.

Research results show that profitability, leverage, and slack resources simultaneously influence the disclosure of corporate social responsibility (CSR). Partially, profitability affects the disclosure of corporate social responsibility (CSR). Meanwhile, leverage and slack resources have no effect on disclosure of corporate social responsibility (CSR).

Based on the results of this study, for companies it is recommended to further enhance and pay attention to environmental and social concerns and consider the level of profitability in the disclosure of corporate social responsibility. For investors it is recommended to consider CSR disclosures as an assessment to invest later.

Keywords: Profitability, Leverage, Slack Resources, and Corporate Social Responsibility Disclosure