

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. 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 firm size, profitability, , and sales growth to CSR disclosure on a Company Nonfinancial listed LQ 45 Indexes Which Listed on The Indonesia Stock Exchange in 2015-2016 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 13 companies from LQ 45 Indexes which listed on Indonesia Stock Exchange (IDX) in 2014 – 2016 Period.

Using Eviews 9.0, the independent variables which were firm size, profitability, and sales growth tested simultaneously and resulted a significant influence to CSR disclosure. The partial test results were that firm size has a negative significant influence to CSR disclosure, profitability has a positive significant influence to Corporate Social Responsibility disclosure. While Sales 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 .

Keywords : *Firm Size, Profitability, Sales Growth, Corporate Social Responsibility Disclosure*