

ABSTRAC

Disclosure of corporate social responsibility (CSR) is an obligation of companies that carry out business activities related to natural resources. With these obligations the company must have a commitment to carry out corporate social responsibility activities. Disclosure of corporate social responsibility (CSR) is one of the important company reports to report, the usefulness of the report is for investors, stakeholders and the community in the environment around the company.

This study aims to determine the effect of profitability (ROE), leverage (DER), firm size (Ln of Total Assets) and media disclosure on disclosure of corporate social responsibility to mining sector manufacturing companies listed on the Indonesia Stock Exchange in 2013-2017.

The population in this study is the mining sector manufacturing companies listed on the Indonesia Stock Exchange in 2013-2017. The sampling method uses purposive sampling method with a total sample of 10 companies and a research period of 5 years so that the number of sample units is 50 data. The data analysis technique uses descriptive statistics and hypothesis testing using panel data regression analysis using the Eviews 9 software application.

The test results obtained from this study simultaneously show profitability (ROE), leverage (DER), company size (Ln of Total Assets) and media exposure significantly influence disclosure of corporate social responsibility. Partially media exposure have a significant influence on disclosure of corporate social responsibility, while profitability (ROE), leverage (DER), company size (Ln of Total Assets) do not have a significant effect on disclosure of corporate social responsibility.

Based on the research that has been done, advice for companies is expected to disclose corporate social responsibility activities through the media. For investors, it is advisable to choose a company with good disclosure of Corporate Social Responsibility and disclose it on internet.

Keywords: Profitability, Leverage, Company Size, Media Exposure, Disclosure Of Corporate Social Responsibility