

ABSTRACT

Companies in developing must still pay attention to the social aspects (people) and the environment (planet) in addition to the economic aspects (profit). Where many mining companies listed on the Indonesian Stock Exchange that have taken advantage of the public. Some of the factors that affect CSR disclosure include company size, profitability, and public ownership.

This research aimed to determine the effect of independent variable on the dependent variabel. The independent variable include; profitability (ROA), company size (SIZE), public ownership (KSP) on the dependent variabel include; CSR disclosure, either simultaneously or partialliy.

This research is descriptive verification and causality research. The object that used in this research is the mining company on the Indonesian Stock Exchange. This research using sampel data which chosen through purposive sampling technique there are 25 company during three years, from 2013 to 2015. This research using panel data regression analysis technique.

Judging from the overall average value of each variable with a total of 75 years of data from 2013 - 2015. The highest average value in the variable company size with a value of 19.652. Then, the highest value of the standard deviation is also variable company size reached 1.5378.

The result shows that simultaneously, profitability (ROA), company size (SIZE), public ownership (KSP) have effect on CSR disclosure. Partially, profitability (ROA) has no effect on the CSR disclosure. While company size (SIZE) and public ownership (KSP) positive effect on CSR disclosure.

Keywords: *profitability (ROA), company size (SIZE), public ownership (KSP), CSR disclosure*