

ABSTRACT

Disclosure of Corporate Social Responsibility is disclosing social, environmental, and economic reports contained in the company's annual report and the company's sustainability report is a sense of corporate responsibility for investors or stakeholders. The purpose of this study is to prove the analysis of the effect of Company Size, ROA, and ROE on Disclosure of Corporate Social Responsibility in mining companies listed on the Indonesia Stock Exchange for the period 2015-2017.

The population in this study were all mining companies listed on the Indonesia Stock Exchange. For the sampling method used is purposive sampling with characteristics that have been selected and the number of samples including characteristics amounted to 22 companies. The period used in this study was 3 years so the number of sample observations was 66 data. Researchers used descriptive statistics, panel data regression analysis using Eviews 9 software and hypothesis testing to explain the results of this study.

In this study, the authors used two reports in looking at Corporate Social Responsibility Disclosures in companies, namely using the sustainability report and annual report. The guideline used in viewing Corporate Social Responsibility Disclosure in this study is GRI G4 with 91 indicator items.

The test results in this study simultaneously show that Company Size, ROA, and ROE simultaneously influence the Corporate Social Responsibility Disclosure. Partially, company size has an effect on Corporate Social Responsibility Disclosure, ROA has no effect on Corporate Social Responsibility Disclosure and ROE has no effect on Corporate Social Responsibility Disclosure.

The results of this study, the authors hope for further researchers can use independent variables and dependent variables in addition to those used in this study. Expectations for the company to be more broad in disclosing Corporate Social Responsibility by using a full sustainability report in accordance with the established GRI indicators.

Keywords: Disclosure of Corporate Social Responsibility; Company Size; ROA; ROE.

Keywords: Corporate Social Responsibility Disclosures; Leverage; Company Size; Company Growth

