

## **ABSTRACT**

Environmental damage such as soil pollution, deforestation, and pollution of the river caused by the activity of the company concerned with the operation of the company without seeing the impact it will have on the surrounding environment. In addition to damaging the environment, the netizen also feeling the effects caused by the negligence of a company. This shows that corporate social responsibility is very important for the stakeholders for the survival of a company if it does not want to come under fire from stakeholders.

This research aims to determine how the size, growth, and leverage of the company affects the corporate social responsibility disclosure of the plantation companies in Indonesia, Malaysia, or both countries during 2013-2015. The research method used in this study is quantitative research method. Based on the objective of the study, it is a verification-based descriptive study.

The data sampling method used in this study is purposive sampling. The research sample is obtained from 15 plantation companies in Indonesia and 38 plantation companies in Malaysia. Thus, the total research sample is 53 companies, which has fulfilled the criteria of the minimum amount of the research sample. The data analysis technique used in study is descriptive statistics and classical assumption. The hypothesis test used in this study is multiple linear regression analysis by using SPSS 22.0 software for Windows.

The result of this study shows that: (1) simultaneously, the size, the growth, and the leverage of the company significantly affects CSR disclosure of the plantation companies in Indonesia, Malaysia, or both countries. In Indonesia (2) the company's size partially affects the CSR disclosure, the company's growth does not affect the CSR disclosure, while the company's leverage negatively affect of CSR disclosure.

The result of the study also shows that in Malaysia (2) the company's size does not partially affect the CSR disclosure, the company's growth does not affect the CSR disclosure, while the company's leverage has positive effect on the CSR disclosure. Lastly, the result of the study shows that in both countries (3) the size of the company's positive affect on disclosure CSR, the company's growth partially does not affect the CSR disclosure, while the company's leverage does not affect the CSR disclosure.

**Keywords:** Company's Size, Company's Growth, Company's Leverage, and CSR Disclosure