

ABSTRACT

Disclosure of corporate social responsibility in the mining company has not performed well. This is evidenced by the large number of conflict and problems in mining companies such as demonstrations and protests showed dissatisfaction in society and showed a variable that affects in disclosure of corporate social responsibility in the mining company.

This research is aimed to analyze and get empirical evidence about influence of firm age, firm size and profitability have effect to corporate social responsibility disclosure in corporate annual report to the mining company in Indonesia. Dependent variable which was used in the research was Corporate Social Responsibility disclosure. It was analyzed based on disclosure of Global Reporting Initiatives. Independent variable used in the research was firm size, size of board commissioner and firm age.

The population in the research was the mining company that was registered in the Indonesian Stock Exchange from 2010 to 2013. The sample that was used by as many as 11 companies. The technique sampling that was used in this research was purposive sampling. The analysis method of the data used the analysis of regression of the panel data with the significance 5%.

Based on the results of descriptive statistics, it can be seen that the average firm age and firm size has increased every year. While the average profitability and corporate social responsibility experience fluctuating. Results of research conducted through panel data regression analysis showed that partially firm age, firm size and profitability does not significantly influence the disclosure of corporate social responsibility. While simultaneously firm age, firm size and profitability significantly influence the disclosure of corporate social responsibility.

Was based on results of the research, then the mining company of the company was more careful in taking the decision in relation to corporate social responsibility. Even more corporate social responsibility that was carried out then increasingly good the assessment of the community against this company.

Keywords: Corporate Social Responsibility disclosure, firm age, firm size, profitability