

ABSTRACT

Corporate Social Responsibility Disclosure is a firm commitment to participate in the sustainable economic development to improve the quality of life and give benefit for environment or the company itself, the local community and society. The framework of social responsibility reporting concept which can be used is the Global Reporting Initiative (GRI) in the form of sustainability reports. However, only few companies have disclosed their social responsibility activities in a sustainability report.

This study aims to get empirical evidence about profitability, leverage, firm size and age of company to CSR disclosure on a Company Nonfinancial listed Kompas 100 non-financial Indexes Which Listed on The Indonesia Stock Exchange in 2014-2016 Period.

The method of data collection is done by documentation of data sourced from the sustainability report and annual report published by Indonesia Stock Exchange (IDX). By using purposive sampling techniques, it was found that the samples of this study were 18 companies from Kompas 100 non-finance Indexes which listed on Indonesia Stock Exchange (IDX) in 2014 – 2016 Period.

Using Eviews 9.0, the independent variables which were profitability, leverage, firm size and age of company tested simultaneously and resulted a significant influence to CSR disclosure. The partial test results were that profitability has 'nt effect to CSR disclosure, leverage has 'nt effect to Corporate Social Responsibility disclosure. firm size has 'nt effect to Corporate Social Responsibility Disclosure. While age of company has a influence positive significant to Corporate Social Responsibility Disclosure

Based on the result here the following recommendation that can be given such as investors are advised to choose the company with the disclosure of social responsibility both as one of the bases to assist in making investment decisions. For companies, doing implement of corporate social responsibility and it is advisable to maximize Corporate Social Responsibility Disclosure within the rules GRI .

Keywords : Profitability, Leverage, Firm Size, Age of Company Corporate Social Responsibility Disclosure