

ABSTRACT

Disclosure of corporate social responsibility is a component that must be completed by the company. The goal, companies must be an active in the progress of society so that can develop the role of the company in the community. In addition, company can help the government in maintain the ecosystem by implementing corporate social responsibility. Disclosure of corporate social responsibility is something that must be reported in the financial statements so that the government, investors and the public know about the corporate social responsibility activities that have been carried out.

This study aims to examine the effect of company size, leverage and operating cash flows on mining sector manufacturing companies listed on the Indonesia Stock Exchange for the period 2013-2017.

The sampling method used purposive sampling method with a total sample of 9 companies and research periode for 5 years. So that this study uses a total sample unit of 45 data. The data analysis technique uses descriptive statistics with hypothesis testing using panel data regression analysis used Eviews 9 software.

The test results obtained from this study simultaneously show the size of the company, leverage and operating cash flow significantly influence the disclosure of corporate social responsibility. Partially operating cash flow has a significant positive effect on disclosure of corporate social responsibility, while company size and leverage do not have a significant effect on disclosure of corporate social responsibility.

Keywords: Disclosure of Corporate Social Responsibility, Leverage, Operating Cash Flow, Size of Company