

## **ABSTRACT**

*Disclosure of Corporate Social Responsibility is important to be disclosed by the company because the information will be proof that the company has carried out its social responsibility activities.*

*The purpose of this study was to determine the effect of Profitability, Leverage, Company Size and Board of Commissioners Size on Corporate Social Responsibility Disclosure. This study was conducted on 8 mining sector companies that were determined using the purposive sampling method for the period 2013-2018, using the Panel Data Regression Analysis method.*

*The results showed that simultaneous profitability, leverage, company size, and board of commissioner size affected the disclosure of corporate social responsibility (CSR). Partially profitability and leverage have a negative effect, company size and board of commissioner size have no effect on CSR disclosure.*

*Based on the results of this study the company is expected to increase CSR disclosure and increase the level of concern for the environment, society and employees and pay attention to the level of leverage. For investors to consider CSR disclosure as an assessment before carrying out investment activities.*

*Keywords: Corporate Social Responsibility, Leverage, Profitability, Company Size and Board Size.*