

ABSTRACT

Disclosure of Corporate Social Responsibility (CSR) is a form of communication made by the company to the surrounding community regarding the problems that have been caused by operating activities and how the efforts made by the company to the impact of its business activities. CSR is very important for a company because the company must be responsible for the environment and the surrounding community through various activities that aim to prosper the community.

This study aims to determine how the effect of profitability, leverage, and company size on the disclosure of corporate social responsibility in mining companies listed on the Indonesia Stock Exchange for the 2015-2019 period. The factors tested in this study are profitability, solvency, and firm size as independent variables, while corporate social responsibility as the dependent variable.

The research method used in this research is descriptive and verification method. The population in this study are mining companies listed on the Indonesia Stock Exchange, amounting to 49 companies. The sampling technique used in this study is non-probability sampling with purposive sampling method, so that the number of sample data is 16 companies. The data analysis used is panel data regression using the program eviews. The type of data used is secondary data using financial statements.

The results showed that profitability, leverage, and firm size had a simultaneous effect on corporate social responsibility. Partially, profitability and leverage have no effect on corporate social responsibility, while firm size has a positive effect on corporate social responsibility.

In future research, it is suggested that other researchers can use other independent variables that have an influence on corporate social responsibility. Further researchers can also add a research period in order to know the extent to which companies disclose corporate social responsibility.

Keyword: *Corporate Social Responsibility, Profitability, Leverage, and Firm Size*