ABSTRACT

This study aimed to examine the effect of firm size, the size of the board of commissioners, profitability, and institutional ownership on corporate social responsibility disclosure (CSRD) at the mining company listed on the Indonesia Stock Exchange in the study period 2009-2011. Sampling method used was purposive sampling method and obtained 18 companies are used as a sample. And the method of data analysis using multiple regression analysis with a significance level of 5%. The analysis begins with descriptive statistics test and the assumptions of classical test.

Based on the results of the analysis showed that the first hypothesis (H1) that received a positive effect of firm size on corporate social responsibility disclosure, the second hypothesis (H2) is the size of the board of commissioners received a positive effect on corporate social responsibility disclosure, the third hypothesis (H3) is rejected, namely profitability negatively to corporate social responsibility disclosure, the fourth hypothesis (H4) rejected the negative effect of institutional ownership of corporate social responsibility disclosure, the fifth hypothesis (H5) accepted the firm size, the size of the board of commissioners, profitability, and institutional ownership simultaneously affect corporate social responsibility disclosure .

Keywords: Company Size, Size Board of Commissioners, Profitability, Institutional Ownership and Corporate Social Responsibility Disclosure.