

ABSTRACT

This study aimed to examine the influence of profitability, leverage, kepemilikan managerial and firm size on the disclosure of Corporate Social Responsibility at the banking company listed on the Indonesia Stock Exchange. The population in this study is a banking company listed on the Indonesia Stock Exchange. Samples were determined by the method of purposive sampling. The research sample was obtained sebanyak 78 company. hypothesis testing using multiple regression analysis with SPSS ver 17.0. The test results stated that the first hypothesis (H1) that affect the profitability of the disclosure of corporate social responsibility, rejected. The second hypothesis (H2) menunjukkan that the leverage effect on the disclosure of corporate social responsibility. The third hypothesis (H3) states that management ownership affects the disclosure of corporate social responsibility, rejected. The fourth hypothesis (H4) showed that the effect of firm size on the disclosure of corporate social responsibility.

Keywords : *Corporate social responsibility, Profitability, leverage, management ownership, and size.*