ABSTRACT

This research aimes to analyse factors affecting CSR disclosure. The factors are tax aggressiveness, firm size, profitability, and leverage. CSR disclosure as the dependent variable is measured by 91 items of disclosure index GRI G-4 (Global Reporting Initiatives).

Population of this research is the listed mining companies on Indonesian Stock Exchange for the year of 2012-2015. The selection of sample is conducted using purposive sampling method and give 79 observations as the result. This research analysed annual reports. In analysing data, this study conduct classical assumption test, hypotheses test, and multiple regression analysis.

The result shows that firm size and leverage have significant effect on CSR disclosure. The firm size is shown to have positive impact to CSR disclosure level. On the other side, leverage is affecting the CSR disclosure level negatively. However, in this research, other variables show to give insignificant effects CSR disclosures.

Keywords   : CSR disclosure, tax aggressiveness, firm size, profitabiliy, leverage