

ABSTRACT

This study aims to determine and analyze the influence of company size, profitability and leverage of social responsibility disclosures of listed companies in Indonesia Stock Exchange (BEI). Measurement of corporate social responsibility is based on the category of the Global Reporting Index (GRI) version 3.0 is seen in the company's annual financial report.

The population in this study is a company registered in the Indonesia Stock Exchange in 2009. Of the 402 companies listed, only 123 companies that meet the criteria of the study sample has been determined. The data analysis technique with classical assumption test. Testing of hypotheses using multiple linear regression analysis with SPSS 16.0 for windows.

The results showed that variable size, profitability and leverage simultaneously significant influence on the disclosure of social responsibility companies listed in Indonesia Stock Exchange in 2009. Partially, size and leverage significant positive effect on CSR disclosure, while profitability does not significantly affect the company's CSR disclosure.

Key words: Size, profitability, leverage, GRI index, Corporate Social Responsibility (CSR)