

## **ABSTRACT**

This study aims to analyze and provide empirical evidence about the effect of profitability, leverage, liquidity, firm size and firm age towards the disclosure of CSR in internet sustainability reporting. The hypothesis proposed (1) profitability positive effect on the disclosure of CSR in internet sustainability reporting, (2) leverage positive effect on the disclosure of CSR in internet sustainability reporting, (3) liquidity positive effect on the disclosure of CSR in internet sustainability reporting, (4) firm size positive effect on the company of CSR disclosure in internet sustainability reporting, (5) firm age positive effect on the disclosure of CSR in internet sustainability reporting.

This study uses 47 companies in the mining sector, basic industry and chemical industry, the various sectors of industry, and the consumer goods industry sectors listed on the Indonesia Stock Exchange (BEI) in 2015. Samples were obtained by purposive sampling. Data were analyzed with multiple linear regression.

The results showed the size firm the positive effect significant to the disclosure of CSR in internet sustainability reporting. As for profitability, leverage, liquidity and firm age has no effect on the disclosure of CSR in internet sustainability reporting.

**Keywords:** Profitability, leverage, liquidity, firm size, firm age, disclosure of CSR in internet sustainability reporting