ABSTRACT

This study aims to investigate empirically the effects of Company Size, Leverage, and Institutional Ownership on Corporate Social Responsibility Disclosure on PertambanganSektor Coal Company listed on the Indonesia Stock Exchange period from 2010 to 2013.

Research methods used in this research is descriptive analysis and Associative. The population in this study is a Coal Mining company sectors listed in Indonesia Stock Exchange period 2010 to 2013. Sampel selected using non probability sampling with purposive sampling approach and acquired eight companies into the sample. The analysis technique used in this study is a simple linear regression analysis, Classical Assumption Test, Correlation Analysis, Hypothesis Testing and Analysis Coefficient of Determination.

The results showed that the Company Size effect of 4.1% on the Disclosure of Corporate Social Responsibility, Leverage effect of 14.1% against the disclosure of Corporate Social Responsibility and Institutional Ownership effect of 44.1% against the disclosure of Corporate Social Responsibility.

Keywords: Company Size, Leverage, Institutional Ownership, Disclosure

Corporate Social Responsibility