

ABSTRACT

This study aims to determine: (1) Effect of company size on CSR (2) The effect of the influence of the company's profitability on disclosure of CSR (3) Effect of leverage against disclosure (CSR) (4) The effect of firm age on disclosure of CSR (5) Value influential companies as variable moderation strengthens the connection between the company's performance against CSR.

Samples were financial statements on conventional commercial bank in 2013 and 2014 by using purposive sampling method. There are 44 companies that qualify as research samples. The method of analysis in this research is simple regression analysis and multiple regression analysis.

The results of this study indicate that: (1) the size of the company and significant positive effect on the disclosure of corporate social responsibility of companies. (2) profitability does not significantly influence the company's disclosure of corporate social responsibility. (3) leverage no significant effect on the disclosure of corporate social responsibility. (4) the age of the company and significant positive effect on the disclosure of corporate social responsibility. (5) the company's value as a positive influence moderating variables that strengthen the relationship between the performance of companies on disclosure of corporate social responsibility.

Keywords: CSR, Company Size, Profitability, Leverage, Age company, Company Value.