

ABSTRACT

INFLUENCE PROFITABILITY AND LEVERAGE AGAINST THE LEVEL OF DISCLOSURE OF CORPORATE SOCIAL RESPONSIBILITY AS WELL AS A COMPARISON OF EACH OF THE VARIABLES BEFORE AND AFTER IFRS

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The purpose of this study was to examine the influence of corporate profitability levels as measured by the ROA and the level of leverage as measured by the level of disclosure of the DER corporate social responsibility, in addition to that the study also tested the comparison each variable ROA, DER, and the level of disclosure of corporate social responsibility both before and after the implementation of IFRS in Indonesia. This research was conducted on the mining companies were listed on the Indonesia stock exchange in the period 2011 and 2013, researchers using a purposive sampling method and acquired 30 companies that meet the criteria for this study. A total number of 60 observation data and testing was done using multiple linear regression analysis. The results showed that the variables of profitability and leverage positive has no effect no effect negative towards the level of disclosure of corporate social responsibility, while the different test results of each variable at the time before and after the implementation of IFRS shows that ROA and DER there is no significant difference in the level of corporate social responsibility are having a significant difference at the time before and after the implementation of IFRS.

Keyword: Profitability, Leverage, CSR (mining company), corporate social responsibility disclosure, IFRS convergence in Indonesia, and a comparison of the level of profitability, leverage, corporate social responsibility both before and after IFRS.