

**THE EFFECT OF DEFERRED EXPLORATION AND
DEVELOPMENTEXPENDITURE, FINANCIAL PERFORMANCE ON
THE EXTENT OF CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE**

**By:
Aggi Miranti**

ABSTRACT

The purpose of this study was to find the effect of Deferred Exploration and Development Expenditure, Financial Performance on the Disclosure of Corporate Social Responsibility. This study used 8 independent variables namely Deferred Exploration and Development Expenditure, Net Profit Margin (NPM), Return On Assets (ROA), Return On Equity (ROE), Debt To Assets Ratio (DAR), Debt To Equity Ratio (DER), Total Assets Turnover (TATO), and Inventory Turnover with the dependent variable, namely the extent of Corporate Social Responsibility Disclosure. The sampling technique used the purposive sampling, to determine 40 samples obtained from the total of 10 companies from 44 mining sector companies listed on the Indonesia Stock Exchange for the 2015-2018 period. The data analysis methods used the descriptive statistics, classical assumption test, analysis test Multiple Regression, and Hypothesis Testing with SPSS V.20. The result of the study found that Return On Assets, Debt To Assets Ratio, Debt To Equity Ratio, and Inventory Turnover had an effect on the extent of Corporate Social Responsibility Disclosure. Meanwhile, Deferred Exploration and Development Costs, Net Profit Margin, Return On Equity, and Total Assets Turnover had no effect on the extent of corporate social responsibility disclosure.

Keywords: Deferred Exploration and Development Expenditure, Financial Performance, and CSR.