

ABSTRACT

Occupational health and safety disclosure (OHSD)is one of issues which company should concern on nowadays. The purpose of this paper is to examine the influence of company characteristics such as government ownership, industry type, international operation, foreign ownership and company performance on voluntary occupational health and safety disclosure.

Annual report disclosures of 153 Indonesia Stock Exchange listed companies for the year ending 2016 are analyzed. The OHSD components of the 4.0 Global Reporting Initiative guidelines are used as the disclosure index checklist. The analytical method used in this research is multiple regression analysis.

Multiple regression analysis reveals that government ownership, industry type, international operation and company performance significantly influence the extent of OHSD. However, foreign ownership has no effect on the level of occupational health and safety disclosure.

Keywords : Corporate Social Responsibility, Health and Safety Disclosure, Global Reporting Initiative Index, Company Characteristics.