

## ABSTRACT

*Corporate Social Responsibility nowadays become an important factor which determine company's sustainability. There are several factors that can affect social responsibility, one of them is the firm's characteristic. This study aims to analyze the effect of firm's characteristic on the disclosure of corporate social responsibility. Corporate social responsibility disclosure is the dependent variable in this research as measured by sustainability reporting guidelines issued by Global Reporting Initiative. It contains 79 indicators about the measurement of corporate social responsibility. The independent variables are profitability, size, leverage, sales, and corporate governance.*

*The samples in this research are participant companies in Corporate Governance Perception Index Award in the year 2011 to 2015. The samples are selected by using purposive sampling method and 69 companies are chosen. The data analysis was conducted with the classical assumption test and hypothesis testing multiple regression analysis. It was performed with the classical hypothesis testing assumption test and linear regression method.*

*The results of the analysis showed that the variables profitability and leverage have significant positive effect on the Corporate Social Responsibility Disclosure. While the size, sales, and corporate governance do not have significant effect on the Corporate Social Responsibility Disclosure.*

*Keywords: Corporate Social Responsibility Disclosure(CSRD), Profitability, Leverage. Size, Sales, and Corporate Governance(CG)*