

ABSTRACT

This study aimed to examine the effect of profitability, firm size, public ownership and board diversity (ie, nationality) with the extent of corporate social responsibility disclosures. CSR is a form of responsibility towards stakeholders and the environment. When the company is present in the community, then they will expect a decent life for coming companies who want to exploit natural resources in the surrounding environment. It is a responsibility for the company to overcome the negative impacts.

This study was conducted using a checklist to measure the extent of CSR disclosure in the annual report of the manufacturing company. The study also analyzed using multiple regression to examine the relationship between the extent of CSR disclosure with the firm characteristics and board diversity (foreign directors).

The results showed that firm size is significant positively associated with the extent of CSR disclosures and profitability is significant negatively associated with the extent of CSR disclosures. While public ownership and foreign directors didn't have a significant impact on the CSR disclosures.

Keywords : Corporate social responsibility disclosure, profitability, firm size, public ownership, foreign directors.