

ABSTRACT

This study aims to determine (1) the effect of government regulations, industry type and company size on the disclosure of CSR (2) Is there a difference CSR disclosure before and after the enactment of Government Regulation No. 47 Year 2012 (3) The effect of CSR on firm value. This study was performed on companies listed in the Indonesia Stock Exchange (BEI). CSR for the company is no longer only voluntary but is mandatory after the enactment of PP 47 Year 2012 on Social and Environmental Responsibility (TJSL). Institutional theory suggested doing CSR in response to compliance with laws and government regulations. Thus, the expected increase in CSR disclosure for companies listed on the Indonesia Stock Exchange

Data collection methods used in this study is a content analysis of the social disclosure in the annual report of the company. Content analysis was conducted using the check list of the items of social disclosure in the annual report of the company. The sample was CSR undertaken by companies listed on the Indonesia Stock Exchange period 2010 and 2014 by using purposive sampling method. There are 233 companies that qualify as research samples. The method of analysis in this research is the analysis of a different test (Paired t-sample) and multiple regression analysis.

The results of this study indicate that government regulations, company size and industry type significantly influence CSR disclosure. CSR is also a significant effect on the value of the company and there are wide differences CSR period before and after the enactment of Law No. 40 of 2007 on Environmental Social Responsibility (TJSL).

Keywords: disclosure, corporate social responsibility (CSR), government regulations, company size, industry type, institutional theory.