

ABSTRACT

This study aimed to examine the effect of corporate characteristics on Corporate Social Responsibility disclosure contained in manufacturing. The independent variable of this research is profitability, board size, independent board, foreign ownership, and size. The dependent variable of this research was CSR. The dependent variable was measured with CSR disclosure adopts the research Sembiring. The independent variable of profitability measured by ROA, board size is measured by the number of commissioners of the company, independent board is measured by the number of members of independent commissioners divided the total number of commissioners, foreign ownership is measured by the number of foreign shares owned by foreign parties divided by the number of outstanding shares, size measured by the logarithm of total assets.

The study population was 444 companies listed on the Stock Exchange in the year 2013-2015. Samples were selected using purposive sampling method with certain criteria, and obtained about 132 companies that meet the criteria. The analysis technique used in this research is multiple regression analysis.

The results of the analysis showed that the profitability (ROA), independent board, and size have a positive and significant impact on the disclosure of CSR. While variable number of commissioners and foreign ownership have no significant effect on the disclosure of CSR.

Keywords: Corporate Social Responsibility, Profitability (ROA), board size, independent board, foreign ownership, size.