

ABSTRACT

This research aims to examine the potential firm and industry characteristics that determine the corporate social responsibility disclosure practises. This research uses GRI G3.1 Indices to measure corporate social responsibility.

The data is derived by examining 433 companies listed on Indonesia Stock Exchange in 2014 periods that fullfil of the criteria as sample in this research. It was secondary data which is taken by documentation method. An SPSS 20 was used in this resarch.

This research indicates that family ownership variables, firm reputation, industry type, and firm size shows positive and significant influence towards corporate social responsibility disclosure. Furthermore, leverage variable and firm age have positive and not significant influence towards corporate social responsibility disclosure. Last, profitability variable has no significant influence towards corporate social responsibility disclosure.

Keywords: Corporate social responsibility, family ownership, firm size, firm reputation, industry type, leverage, firm age, profitability