

## **ABSTRACT**

*This research aims to analyze factors affecting the social and environmental disclosure. The factors are ownership concentration, creditor, size of public accounting firm, company size, financial performance, industry classification, and overseas listing. The disclosure of social and environmental as the dependent variable is measured by 82 items of disclosure index GRI G-4 (Global Reporting Initiatives).*

*Population of this research is the listed companies on Indonesian Stock Exchange for the year of 2013-2015. The selection of sample is conducted using purposive sampling method and give 85 observations as the result. This research analyzed annual and sustainability reports using content analysis method. In analyzing data, this study conduct classical assumption test, hypotheses test, and multiple regression analysis.*

*The result shows that size of public accounting firm and creditor have significant effect on social and environmental disclosure. The size of public accounting firm is shown to have positive impact to disclosure level. On the other side, creditor is affecting the disclosure level negatively. However, in this research, other variable show to give insignificant effects on social and environmental disclosures.*

*Keywords : Social and environmental disclosure, ownership, creditor, public accounting firm size, company size, financial performance, industry classification, overseas listing*