

ABSTRACT

The purpose of this study is to examine the influence of profitability, leverage, firm size, industry classification and media exposure to Corporate Social Responsibility disclosure. The dependent variable is Corporate Social Responsibility disclosure. Independent variable are profitability, leverage, firm size, industry classification and media exposure.

This study was used secondary data from annual reports of manufacturing companies which were listed on Indonesia Stock Exchange in 2014. Samples were 111 manufacturing companies. This study used purposive sampling method and multiple linear regression as the analysis method. Before being conducted by regression test, it was examined by using the classical assumption tests.

The results of this study indicate that profitability and leverage did not have significant influence to the CSR disclosure meanwhile the firm size, industry classification and media exposure have a positive significant influence to CSR disclosure.

Keywords: CSR disclosure, profitability, leverage, firm size, industry classification, media exposure