

ABSTRACT

The motivation of this research about corporate social responsibility disclosure is due to a difference in the results of research (research gap) conducted by several previous studies. The purpose of this study is to empirically examine whether the size, profitability, profile, Leverage and the size of the commissioners board affect the disclosure of social responsibility in manufacturing companies that go public in Indonesia Stock Exchange.

Population taken as the object of observation amounted to 148 manufacturing companies in Indonesia Stock Exchange in the period 2007-2010. Determination of the sample was made by applying purposive sampling method in which sampling was taken based on certain criteria. A sample of $(n) = 39$ companies has been obtained.

The results show that Size (Size of Companies) has a significant and positive impact on CSRI partially, profitability has no significant effect on CSRI partially, Profile has no significant effect on CSRI partially, Leverage has no significant effect on CSRI partially, and size of the Board of Commissioners has no significant effect on the CSRI partially.

In this study, there are still many limitations and shortcomings namely the effect of independent variables on dependent variable can only explain 8.4%. Hence, more independent variables are needed.

Key words: size, profitability, profile, leverage, size of the board of commissioners and disclosure on corporate social responsibility