

ABSTRACT

This study examines the influenced of a firm's characteristic to the Corporate Social Responsibility (CSR) disclosure in an firm's annual report. This CSR disclosure is includes: environment, energy, employee's health and safety, employee's other needs, products, community involvement, and others. Reviews from initial research shows that there is no consistency and give many variety results. This study is attempt to correct it, with using 6 independent variables. They are firm's size, profile, profitability, proportion of stock ownership, size of board of commissioner, and leverage.

Sample that used in this study was extracted with using purposive sampling methods. The Population is 399 company that listed in Indonesian Stock Exchange (IDX). After reduced with several criteria left only 37 companies as samples. The hypothesis technique in this study is using a multiple regression analysis with help of program named SPSS.

The result indicate that firm's size and profile have a significant positive influence on CSR disclosure. In other hands, profitability, proportion of stock ownership, size of board commissioner, and leverage didn't showed any significant influence.

Keywords: Corporate Social Responsibility (CSR), firm's size, profile, profitability, proportion of stock ownership, size of board commissioner, leverage.