

ABSTRACT

This study aims to obtain empirical evidence about the influence of company characteristics on the disclosure of corporate social responsibility (CSR) in the annual reports of existing manufacturing companies in Indonesia. The firm characteristics factor that used in this study such as institutional ownership, industry size, the type of company, profitability, financial leverage and size of the board commissioners. Measurement of corporate social responsibility is based on corporate social reporting category to calculate Corporate Social Responsibility Index (CSRI) that seen from the company's annual report.

The population of this study is manufacturing companies listed in Indonesian Stock Exchange (ISX) in 2006, 2007, 2008 and 2009. The total sample was 32 companies, with four years of observations. So the total sample who checked is 128. Data analysis was performed with the classical asumption and hypothesis testing using linear regresion.

This results of this study indicate that the factor of size of board commisioners significantly influence the disclosure of CSR in Indonesia whereas the factor of institutional ownership, corporate size, industry type, profitability, and financial leverage not significantly influence the disclosure of CSR in Indonesian.

Keywords: Corporate Social Responsibility (CSR), institutional ownership, industry size, the type of company, profitability, financial leverage and size of the board commissioners.