

ABSTRACT

Along with the increased awareness and sensitivity of the stakeholder concept of corporate social responsibility emerge and become an integral part of the company's survival in the future. Corporate responsibility to give a different concept in which the company voluntarily donate something for the sake of a better society and a cleaner environment. The purpose of this research are : To test empirically the influence of company size, leverage, size of board of commissioners, profitability, company profile, and the base of the company's CSR Disclosure manufacturing companies on the Stock Exchange in the period 2008-2010.

The study population is a manufacturing company listed on the Stock Exchange in the year 2008 to 2010. Determination of the sample with purposive sampling, a sample of 159 firms obtained. The Type of used are secondary data by the method of data collection documentation. Analysis tool used in multiple regression.

The results of study are : company size, leverage, profitability, and the types of influence corporate social responsibility disclosure. Size of board of commissioners, has no effect on the disclosure of social responsibility. This condition occurs because of growing number of commissioners, the more people who have options, so as to get an agreement on social responsibility disclosure difficulty in getting. Base does not significantly negatively affect the company on the completeness of the disclosure of financial statements. This condition occurs because the status of the company is not an excuse for companies to express a broader corporate financial statements, especially foreign and domestic samples in this study more domestic than foreign direct investment, the company's PMA 37 and 122 domestic companies, making it less able to explain the completeness of the disclosure of financial statements.

Keyword : Characteristic of Companies, Corporate Social Responsibility (CSR)