

ABSTRACT

This study aims to analyzed the factors that influence CSR disclosure in annual reports companies listed in Indonesia Stock Exchange (IDX) . CSR is the practices of the company to meet the expectations of the public , thus creating public legitimacy for the existence of the company . The examined factors are profitability , board size , public ownership , firm size , leverage , and growth of the company as an independent variable while CSR disclosure as the dependent variable .

The data used in this study are secondary data and selection of samples using purposive sampling method . The method used to measure CSR disclosure is the content analysis . The measurement method of content analysis is done by providing a checklist on the items of the financial statements of CSR in the company's annual report. Sample consisted of 223 companies that listed in Indonesia Stock Exchange (BEI) in the period 2009-2012 . Model analysis for this study using multiple linear regression analysis .

Based on the analysis results of the study showed that the only variable board size , firm size, leverage significantly affect the disclosure of CSR , while the variable profitability , public ownership , the growth of the company does not have a significant influence on the disclosure of CSR companies listed on the Stock Exchange .

Keywords : CSR disclosure, profitability, board size , public ownership , firm size , leverage , growth companies