ABSTRACT

This study aimed to determine the influence of company characteristics (public ownership, size, profile, liquidity, profitability and solvency) of disclosures of social responsibility companies manufacturing in Indonesia.

The population in this study are listed manufacturing companies (go public) at the Indonesian Stock Exchange (IDX) 2007 as shown in the Indonesian Capital Market Directory (2008) who did not experience loss, has no value CURRAT, ROA, and solvency negative during the observation period , and registered for 3 years in a row. Sample used in this study was of 107 companies. The method used in the selection of objects in this study was purposive sampling. The model of analysis used in this study is a model multiple linear regression analysis performed with the aid of a computer program SPSS version 17.0 for Windows.

Regression testing results show the existence of a positive influence between variable size, profile, liquidity and solvency of the variables provitabilitas disclosure of social responsibility and the negative effect of public ownership variable to variable social responsibility disclosure. While the partial test (t-test) shows only the variable firm size, profile, and profitability significantly influence the level of social disclosure.

Keywords: social responsibility disclosure, size, profile, liquidity, profitability and solvency.