

ABSTRACT

The purpose of this study is to analyze the influence of the characteristics of company [SIZE, Type industry (BASE)], financial performance [liquidity (LIK), leverage (LEV) and Profitability (PRO)], Good Corporate Governance (GCG) [Public Ownership (PUB), The Board of Commissioners (KOM),] towards the disclosure of corporate social responsibility (CSR) on Index KOMPAS 100 companies listed in Indonesia Stock Exchange 2008-2010 period.

This research uses purposive sampling method for taking samples. The obtained datas are based on publication of Indonesia Capital Market Directory (ICMD) and www.idx.co.id. There are 28 samples of Index KOMPAS 100 companies. Analysis technique which is used in this research is multiple linier regression analysis.

Based on the statistical F shows that the model is fit because it has a significant value less tha 5% of alpha value (α). Meanwhile, based on statistical T test shows that the LIK has a significant positive impact on CSR because it has a significant value less than 5%. Meanwhile, SIZE, BASE, LEV, PRO, PUB and KOM are not influencing on CSR because it has a significance value more than 5%. Result of the analysis shows that predictive ability of the seven independent variables(SIZE, BASE, LIK, LEV, PRO, PUB) is 17,3% and it has shown by adjusted R^2 value, the rest 82,7% is influenced by other variables outside the model of the research.

Key words : SIZE, Type industry (BASE), Liquidity (LIK), Leverage (LEV), Profitability (PRO), Public Ownership (PUB), The Board of Commissioners (KOM), disclosure of corporate social responsibility (CSR)