ABSRTACT


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The contradiction between theory and research on the various factors that affect the disclosure of social responsibility of the company is the reason for this study in addition, this study also aims to re-verify the factors that influence high-profile companies to disclose social responsibility (CSR) in the annual report. The factors used in this research include disclosure media, the size of the company, the size of the board of commissioners, profitability and leverage. The measurement of corporate social responsibility is based on the category of the GRI and ISO 26000 in 2010.

The population in this research was a high-profile company listed in Indonesia Stock Exchange (IDX) in 2012 and 2013, based on the total sample of pre-defined categories are 55 companies while the period of this study is 2012-2013 in order to obtain the total samples studied is 110 companies. Data analysis was performed with the classical assumption and hypothesis testing with multiple linear regression method.

The results of this study demonstrate that the factor of company size, profitability and leverage have a significant effect on the disclosure of CSR in Indonesia. Meanwhile, disclosure media and the size of the board of commissioners was not influence significantly to disclosure of CSR in Indonesia.