

ABSTRACT

RidhoUtomo. 2015, THESIS. Title: “Influence of Profitability, Corporate Leadership’s Commitment, Leverage, Sizes of Company and Board of Commissioners Toward The Disclosure of Corporate Social Responsibility (CSR) at Manufacturer Corporates listed on IDX 2011-2013”

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Key Words : Disclosure, Corporate Social Responsibility, Profitability, Corporate Leadership’s Commitment, Leverage, Sizes of Corporate and Board of Commissioners

Corporate Social Responsibility (CSR) is a social responsibility of a corporate involving three aspects: economy, social, and environment. Based on this principle, a corporate is not expected to have responsibility which is only based on single bottom line (corporate value is reflected in the financial condition), but also based on triple bottom lines involving financial condition as well as social and environment conditions. This research is intended to examine and prove the influence of corporate’s characteristics involving profitability, corporate leadership’s commitment, leverage, sizes of corporate and board of commissioners toward the disclosure of CSR in annual report of manufacturer corporates in Indonesia.

According to the data, 137 population and 19 samples were obtained within 2011-2013 period. The method of sampling is purposive sampling. The data analysis was conducted through classic assumption and hypothesis test using multiple linier regression method.

The result of this research shows that profitability and size of corporate significantly give positive influence toward the disclosure of CSR. On the other hand, corporate leadership’s commitment, leverage, and board of commissioners’ size significantly give negative influence toward the disclosure of CSR.