ABSTRACT

Liliana, Factors Influencing Corporate Social Responsibility Disclosure on All Listed Companies in Indonesia Stock Exchange (under the guidance of Mr. Dedi Haryanto MY, SE, Si).

The purpose of this study was to determine the factors in the company's corporate performance and firm characteristics by using the variable profitability (ROA), leverage (LEV), managerial ownership (MAN), company Size (SIZE), and the company's age (AGE). Study sample is all firms listed on the Stock Exchange in 2008 to 2010 period. Of the 421 companies, only 47 companies are eligible to be sampled. Testing the hypothesis of this study using logistic regression analysis. The results of this study can be concluded that: (1) variable ROA, LEV, MAN, and AGE had no effect on the disclosure of corporate social responsibility. (2) The variable SIZE has a significant influence on the disclosure of corporate social responsibility.

Keywords: Social Responsibility, Profitability, Financial Leverage, Managerial Ownership, Company Size, and Age of the Company.