ABSTRACT

The growth of the manufacture industry in Indonesia during 2014 exceeded the level of the growth of economics. Meanwhile the Corporate Social Responsibility Disclosure for the company was not yet maximal up until 2014. The growth of the company that ought to have the balance with the implementation of social responsibility the company, but in practice the balance that was hoped for did not yet happen. In the manufacture company that was registered in BEI, the Corporate Social Responsibility expression was considered important in the annual report that was issued by the company. The uses of this annual report are for the investor, internal of the company and the wider community.

This study aims to determine the development of the disclosure of Corporate Social Responsibility, ownership structure, company size, and company age. And find out the influence of ownership, company size, and company age to corporate social responsibility disclosure either simultaneously or partially

This research will be conducted through the measurement disclosure of Corporate Social Responsibility with variable share ownership structure, company size, and company age on 18 samples of companies listed on the Indonesia Stock Exchange during 2011-2014. Where the sample selection using purposive sampling method. Methods of data collection are done by analysing the annual reports of manufacturing companies sampled in this study in 2011-2014. By looking at CSR disclosure items, total ownership, total assets and how long companies listing on the Stock Exchange. Processing of research data using Eviews 8.

Judging from the average value of total pervariabel with as much data as 72 from 2011-2014 showed that varied value also fluctuating each year. The highest average value in the variable is size of the company with a value of 28.36283. The value of the highest standard deviation in the age variable company reached 5.641618.

From this research can be obtained several conclusions, based on the evaluation of the influence of variables simultaneously have a significant impact on the disclosure of Corporate Social Responsibility with a significant level that can be explained by variables x by 93 %. Partially, only the age of a company that has a significant influence on the disclosure of Corporate Social Responsibility beside that the ownership structure of institutional, foreign and company size has no effect on the disclosure of Corporate Social Responsibility

Keywords: Pengungkapan Corporate Social Responsibility, Struktur Kepemilikan, Ukuran perusahaan dan Umur Perusahaan