

ABSTRACT

Corporate social responsibility is an obligation for all companies in Indonesia, but there are still many companies that carry out its corporate social responsibility only for their business purposes do not pay attention to the surrounding environment are affected directly from their business activities. It is caused by a lack of supervision of the authorities towards the managerial company. For a big company with a good growth of the company, the corporate social responsibility funds to spend should also grow.

This research purpose to analyze the factors that influence corporate social responsibility of the companies, that is; profitability, leverage, dividend payout ratio and firm size.

Population of the study is financial report from LQ 45 companies which are listed on Indonesia Stock Exchange (IDX) periods 2011 to 2013. Purposive sampling has been used to choose sample in this research and obtain 25 companies with 3 years period and obtained 75 samples were processed. Data analysis method in this research is logistic regression using SPSS 20.

The result shows that good corporate governance Indicator (board size and managerial ownership), corporate characteristic (firm size and growth) simultaneously significant influence to Corporate Social Responsibility. As partially board size, firm size and growth has no significant influence to Corporate Social Responsibility, and managerial ownership has significant influence to Corporate Social Responsibility.

Based on the research results, to improve corporate social responsibility in a company there are several factors which the management's attention. One of the most important is the managerial ownership.

Keyword : Good Corporate Governance Indicator, Corporate Characteristic, Corporate Social Responsibility