

ABSTRACT

The impact on the environment that caused by company's activities has influenced awareness of the companies about how important CSR is. CSR is an activity that relates a company with its shareholders, such as the vendor, customer, creditor, and the people who lived at the area where the company operates their business. However, there are some of problems that appear in the implementation of CSR, starting from the unusual using of CSR funds, lack of compliance with the obligations of CSR implementation, and the paradigm about the similarity of the implementation CSR and the implementation PKBL on BUMN companies, so that CSR implementation is doesn't have to be done anymore.

This research aims to get empirical evidence about the influence of company's characteristics and mechanism of good corporate governance to corporate social responsibility disclosure on sustainability report, on go-public BUMN companies form 2013 to 2016.

The method of data collection was done by documenting the data resource from the annual report and the sustainability report at the company's website. Based on the technique of sample collection which use purposive sampling technique, there are eight go-public BUMN companies that were collected to be the sample of this research in 2013-2016.

The results shown that independent variables which is company's characteristics and the mechanism of good corporate governance simultaneously has a significant influence to corporate social responsibility disclosure on sustainability report, and the partial test results shown that only the leverage who has the significant positive influence to corporate social responsibility on sustainability report.

Keywords: Company's Characteristics, Mechanism of Good Corporate Governance, Corporate Social Responsibility Disclosure, Sustainability Report