

ABSTRACT

Corporate social responsibility disclosure in Indonesia relatively in the low position to be compared with other countries. In the economic aspect, manufacture company gives large enough contribution to Indonesian economy, but its not balance with the social responsibility implementation by the company. The implementation of social responsibility should be a concern for manufacturing industry, because manufacturing industry recruiting employees to run its business and in processing its products, manufacturing industry also produce waste that will give impact to environment.

This study was conducted to determine the effect simultaneously and partially variable firm size, profitability, leverage and media exposure to corporate social responsibility disclosure in manufacturing companies listed on the Indonesia Stock Exchange period 2014-2016.

The Population in this research are manufacturing industry companies that listed on the Indonesia Stock Exchange period 2014-2016. The sampling technique used is purposive sampling and the sample in this research are 58 samples in the period of 3 years so that obtained 174 total sample. Data that used in this research is obtained from the financial report and annual report company. Data analysis method in this research is panel data regression analysis by using software Eviews version 9.

The result of this research showed that company size, profitability, leverage and media exposure are give influence as simultaneously on corporate social responsibility disclosure with adjusted R^2 of 0.206711. While, as partially there is only firm size that give influence on the corporate social responsibility disclosure. The novelty of this research is the proxy media exposure using media Youtube.

Recommendation from result of this research is expected that manufacturing industry company will more increase their corporate social responsibility disclosure. Companies with larger corporate size to be more concerned about CSR activities, because it will have more impact on stakeholders and the environment.

Keyword : Firm size, Profitability, Leverage, Media Exposure, Corporate Social Responsibility Disclosure