

ABSTRACT

Today's development triggers competition between companies increasingly competitive, it makes the company behave too far in utilizing and using resources and environment consumed without any accountability from the company to the surrounding environment and with uncertain world conditions such as the occurrence of poverty which is increasingly increasing, globalwarming, and deteriorating public health requires companies to express corporate social responsibility to all stakeholders. In Indonesia the disclosure of corporate social responsibility is still relatively low, compared to European countries which have already paid attention to social environmental issues. Even though the government has clearly and explicitly stated in the Limited Liability Company Law in article 74 No. 40 of 2007 that companies are obliged to disclose social and environmental responsibility, and if the company does not carry out disclosure of social responsibility, sanctions will be imposed in accordance with statutory regulations.

Through this research a measurement of the factors that influence the disclosure of corporate social responsibility in the company's annual report will be measured. The purpose of this study is to find out whether foreign ownership, profitability as measured by return on assets (ROA), leverage as measured by the debt to equity ratio (DER), firm size and firm age influence the disclosure of corporate social responsibility

The data used in this study is the method of documentation by getting annual reports and financial statements that have been issued by the company. The sampling method uses purposive sampling. The analytical method used in this study is multiple regression analysis. The research object used was manufacturing companies listed on the Indonesia Stock Exchange in 2017. The total sample was 90 companies from all manufacturing sectors. Data processing is carried out with the SPSS version 23 program.

Based on the results of data processing, it can be seen that simultaneously the variables of foreign ownership, profitability, leverage, firm size and firm age have a significant effect on corporate social responsibility. While partially that the variable foreign ownership, profitability, and leverage do not have a significant effect on corporate social responsibility and for firm size variables and firm age have a significant influence on corporate social responsibility

Based on the results of this study, it is expected that further research use other variables not found in this study. It is expected that the management of the company should need to pay attention to corporate social responsibility disclosure reports because this will be an added value for the company

Keywords: Corporate Social Responsibility.