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ABSTRACT

This research examine some determinants that influence corporate social responsibility disclosure in Indonesian companies dominant in annual reports of manufacturer industry group. This research also examine how far manufacturer companies in Indonesia have conduct their social activities. This research attempts to use five corporate characteristics as explanatory variables. They are company size, number of board of commissioner, leverage, profitability, and company profile. Information provide from financial report and annual report of 145 manufacturer companies listed at Indonesia Stock Exchange as the sample.

Annual reports are analyzed by content analysis method to determine the volume and the quality of social disclosures. The sample of this research was extracted with purposive random sampling method. The technique for examining hypothesis is multiple regression analysis. The results show that company size, board of commissioner, profitability, and company profile have a significant positive influence on the corporate social responsibility disclosure, but leverage failed to show its significant effect. These results generally consistent from the preceding research and also support other majority research.

Key word: company size, number of board of commissioner, leverage, profitability, company profile and corporate social responsibility.