

**PENGARUH KARAKTERISTIK PERUSAHAAN TERHADAP
PENGUNGKAPAN TANGGUNG JAWAB SOSIAL PERUSAHAAN PADA
PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK
INDONESIA**

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ABSTRACT

In conventional accounting, corporate responsibility is limited to owners of capital (lender or investor only, while the parties were likely to be ignored outside interests. It is considered unfair because the parties are also feeling the impact caused by the company. Accounting conventional felt unable represent the community at large. This has forced the emergence of a new concept, namely accounting for social accountability. Implementation of accounting in corporate social responsibility is also called corporate social responsibility (corporate social responsibility).

The purpose of this study was to determine and analyze the influence of variable size, profitability (ROA), leverage (DER), and the number of commissioners is partially (respectively) and simultaneously (jointly) on social responsibility disclosure in annual reports of manufacturing companies . Analysis of the data used in this study consisted of, T test, F test, and multiple linear regression analysis.

According to the results of T test analysis showed that there have significant effect between Size companies, and the number of commissioners on the disclosure of corporate social responsibility, while the variable profitability and leverage companies no significant influence on corporate social responsibility disclosure. According to the results of F test analysis showed that the simultaneous (simultaneous) variable firm size, profitability, leverage, and the number of commissioners do not have a significant influence on corporate social responsibility disclosure.

Key Words : CSR, Leverage, Profitabilitas, Size, Annual Reports, Manufacturing companies