

**THE EFFECT SIZE, FINANCIAL LEVERAGE, AND NET PROFIT
MARGIN ON THE DISCLOSURE OF CORPORATE SOCIAL
RESPONSIBILITY (CSR) ON ANNUAL REPORT COMPANIES LQ 45 IN
INDONESIA STOCK EXCHANGE**

BY :

PRADITYA PUTRI WULANDARI

43207010116

ABSTRACT

Topics in this research was conducted to examine Size, Financial Leverage, and net profit margin that could affect the disclosure of CSR that are listed in the IDX LQ 45 consecutive annual reports issued during 2009 through 2010. The purpose of this research was to determine the level of influence of independent variables (Size, Financial Leverage, and net profit margin) to the dependent variable (Disclosure of CSR). This research using the causality method and also using the method of content analysis in the scoring index to determine a company doing social responsibility disclosure or not.

The research shows that leverage has a significant positive factor on the disclosure of CSR. While company size and profitability do not affect the broad disclosure of CSR, because has a negative factors against the disclosure of CSR.

Keywords : LQ 45, CSR, Size, Financial Leverage, Net Profit Margin