

**DETERMINANTS BASED FACTOR GLOBAL REPORT
INITIATIVE ON CORPORATE
SOCIAL RESPONSIBILITY**

BY :

KRIS WIBISONO

43206010094

ABSTRAK

The purpose of the study is to reveal the influence of size, ownership management, level of leverage, and foreign ownership on the disclosure of CSR with GRI format.

This research method using causal methods. The population are, all companies that have a CSR report with GRI format and are registered in BEI. And in taking until the study was conducted using a purposive sampling method. The data analysis technique used is multiple regression analysis.

In this study we concluded that: management ownership has positive, but not significant to the disclosure of CSR; negative leverage effect, but not significant to the disclosure of CSR; size and foreign ownership have positive and significant impact on CSR disclosure.

Key words: CSR (Corporate Social Responsibility), GRI (Global Report Initiative), size, ownership, management, level of leverage, and foreign ownership.