

**THE EFFECT ROA, DER, AND SIZE ON THE DISCLOSURE OF
CORPORATE SOCIAL RESPONSIBILITY (CSR) ON CONSUMER
GOODS COMPANIES WERE LISTED IN INDONESIAN STOCK
EXCHANGE**

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ABSTRACT

The aim of this research is to examine some determinants of corporate social responsibility disclosure in Indonesian companies. The corporate social responsibility disclosures include details of the environment, energy, employee health and safety, employee other, products, community involvement, and general. Review of previous researches show the inconsistencies. These inconsistencies contribute substantially to the diversity of result. This research attempts to correct with used three corporate characteristics as explanatory variables. They are company size, profitability, and leverage.

The sample of this research was extracted with stratified purposive sampling method. The population is 10 companies, which are listed at Jakarta Stock Exchange (JSX). The 78 corporate annual reports were analyzed as a sample. The technique for examining hypothesis is multiple regression analysis by using SPSS 17.00 programs. The results indicate that company size, and leverage of have a significant positive influence on the corporate social responsibility disclosure, but profitability failed to show its significant effect. These results generally coincide with previous research findings on corporate social responsibility disclosure.

Key words: Corporate social responsibility disclosure, Company size, Profitability; Leverage