

**INFLUENCE OF COMPANY CHARACTERISTICS  
ON THE DISCLOSURE OF CORPORATE SOCIAL RESPONSIBILITY  
(STUDY GROUP LQ45 COMPANIES IN INDONESIA STOCK EXCHANGE)**

**BY :**

**CHINTIA DERYLISA PUTRI**

**43208010191**

**ABSTRACT**

*The purpose of this research was conducted to examine Size, Growth, ROA, Current Ratio and Debt to Equity Ratio that could affect the disclosure of CSR that are listed in the IDX LQ 45 consecutive annual reports issued during 2008 through 2009. 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 analysis technique used here is multiple regression with the least square different and hyphotesis test using t-statistic to examine partial regression coefficient and F-statistic to examine the mean of mutual effect with level of significance 5%.*

*The research shows that Current Ratio and Debt to Equity ratio have a significant positive factor on the disclosure of CSR. While company size, growth and ROA do not affect the broad disclosure of CSR,*

*Overall, this research has proven the Agency Theory in another form, which states that manager is not only responsible towards shareholder but also responsible towards all stakeholders.*

*Keywords : Disclosure of CSR, Size, Growth, ROA, Current Ratio, Debt to Equity Ratio and The Agency Theory*