

## ABSTRAK

*The Social Disclosure is the communication of the company's social engagement activities in financial and non-financial information, not only to its owners or shareholders but also to stakeholders who are related or affected by the existence of the company.*

*The disclosure of the Sustainability Report has developed, this research is about Social Disclosure based on the GRI Standars Index. This research is also to analyze the influence of company characteristics (leverage, ROA and firm size) on social disclosure in Indonesian companies and Singapore companies. The population of this study is companies in various sectors except banks listed on the Indonesia Stock Exchange (IDX) and Singapore Exchange (SGX) during the period 2017.*

*The research data is taken from the official website of the Indonesia Stock Exchange (IDX), Singapore Exchange (SGX) and the website of each company. The results of this study indicate that the leverage and firm size variables have no significant effect on social disclosure. While ROA has a significant negative effect on social disclosure and country as a control variable has a significant effect on social disclosure.*

**Keywords:** *Social Disclosure, leverage, ROA, firm size, country.*



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*Social Disclosure* merupakan pengkomunikasian aktivitas keterlibatan sosial perusahaan dalam informasi keuangan maupun non-keuangan, tidak hanya terhadap pemiliknya atau pemegang saham saja tetapi juga terhadap para *stakeholder* yang terkait atau terkena dampak dari keberadaan perusahaan.

Pengungkapan Laporan Keberlanjutan telah berkembang, penelitian ini mengenai *Social Disclosure* berdasarkan Indeks GRI *Standars*. Penelitian ini juga untuk menganalisis pengaruh karakteristik perusahaan (*leverage*, ROA dan *firm size*) terhadap *Social Disclosure* pada perusahaan Indonesia dan perusahaan Singapura. Populasi penelitian ini adalah perusahaan diberbagai sektor kecuali perbankan yang terdaftar di Bursa Efek Indonesia (IDX) dan *Singapore Exchange* (SGX) selama periode 2017.

Data penelitian ini diambil dari situs resmi Bursa Efek Indonesia (IDX), *Singapore Exchange* (SGX) dan website masing-masing perusahaan. Hasil penelitian ini menunjukkan bahwa variabel *leverage* dan *firm size* tidak berpengaruh signifikan terhadap *Social Disclosure*. Sedangkan ROA berpengaruh negatif terhadap *Social Disclosure* dan *country* sebagai variabel kontrol berpengaruh signifikan terhadap *Social Disclosure*.

**Katakunci:** *Social Disclosure, leverage, ROA, firm size, country.*

