

## **ABSTRACT**

The purpose of this study is to determine the effect of firm characteristics (firm size, board size, level profitability (ROA), the category of the Firm, as well as firm age) of the practice of social responsibility disclosure companies listed in Indonesia Stock Exchange.

The research sample with the criteria that have been determined acquired as many as 57 companies going public of manufacturing sector on Indonesia Stock Exchange for 3 years, so the data is processed as many as 171 data.

The results of statistical data processing can be concluded that there is no statistically significant effect between size, board size, profitability on the disclosure of social responsibility (CSR) partially. Other findings indicate that the positive effect on categorization Firm disclosure of social responsibility (CSR) partially. And there is a significant and negative effect between Age Company on the disclosure of social responsibility (CSR) partially.

Keywords : firm size, board size, profitability, KAP category, company age and social responsibility disclosure.

## ABSTRAKSI

Tujuan dari penelitian ini yaitu untuk mengetahui pengaruh karakteristik perusahaan (*size* perusahaan, ukuran dewan komisaris, tingkat profitabilitas (ROA), kategori KAP, serta umur perusahaan) terhadap praktik pengungkapan tanggung jawab sosial perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia.

Sampel penelitian dengan kriteria-kriteria yang telah ditentukan diperoleh sebanyak 57 perusahaan Manufaktur yang go publik di Bursa Efek Indonesia selama 3 tahun, sehingga data yang diolah sebanyak 171 data.

Hasil pengolahan data statistik dapat disimpulkan bahwa tidak ada pengaruh secara statistik signifikan antara *size*, ukuran dewan komisaris, profitabilitas terhadap pengungkapan tanggung jawab sosial (CSR) secara parsial. Hasil temuan lainnya menunjukkan bahwa kategorisasi KAP berpengaruh positif terhadap pengungkapan tanggung jawab sosial (CSR) secara parsial. Dan ada pengaruh signifikan dan negatif antara Umur Perusahaan terhadap pengungkapan tanggung jawab sosial (CSR) secara parsial.

Kata Kunci : ukuran perusahaan, ukuran dewan komisaris, tingkat profitabilitas, kategori KAP, umur perusahaan dan pengungkapan tanggung jawab sosial