

## **ABSTRACT**

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### **THE RELATIONSHIP OF COMPANY DESCRIPTIVES AND CSR DISCLOSURE OF PUBLICLY-LISTED MANUFACTURING COMPANIES IN INDONESIA**

(xiii+54 page; 4 figures; 14 tables; 3 appendices)

The manufacturing industry is one of the major industries that have been attentive in issues on corporate social responsibility (CSR) and sustainable development. This research was designed to examine the relationship of company descriptives and CSR disclosure of publicly-listed manufacturing companies in Indonesia. Company descriptives was measured by company size, board of commissioner, company profitability, and financial leverage. CSR disclosure was measured using 50 CSR items from the ISO 26000:2010 Guidance on Social Responsibility. The population is 131 publicly-listed manufacturing companies listed at Indonesia Stock Exchange (IDX). However, only 34 publicly-listed manufacturing companies who consistently published annual reports and CSR disclosure for the years of 2008 to 2010 were used as the sample of this research. The technique for examining the hypotheses was multiple regression analysis.

The results indicated that company descriptives have simultaneous significant effects on CSR disclosure. However, individually-tested, only company size has a significant effect on CSR disclosure. Moreover, there are only a few publicly-listed manufacturing companies in Indonesia that disclose CSR information through its annual reports. It is recommended for future studies to include more publicly-listed companies as the samples and more indicators of company descriptives such as company age, origin, proportion of ownership, profitable, and leverage ratios. Furthermore, the government should firmly regulate specific and detailed law to manage and control the practice and reporting of CSR disclosure in Indonesia.

**Keywords:** CSR disclosure, company descriptives, company size, board of commissioner, company profitability, financial leverage

**References:** 33 (1996-2012)