

*Undergraduate Thesis
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***ANALYSIS THE INFLUENCE OF CHARACTERISTICS AND CORPORATE
GOVERNANCE ON CORPORATE SOCIAL RESPONSIBILITY
DISCLOSURE IN INDONESIAN***

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Abstract

The report of this research aims to investigate and discuss the influence of characteristics and corporate governance on social responsibility disclosures in Indonesian companies. Variables of the characteristics and corporate governance used in this research include government ownership, board of directors size, independent directors, company size, company age, liquidity, leverage and type of industry towards corporate social responsibility disclosure.

The sample from this research consists of 443 companies that have been listed on the Indonesian Stock Exchange from the 2013-2017 period. Where is determined by purposive sampling method. The data used in this research are the annual reports and financial reports of all companies which are published through the IDX website. The data analysis method used is panel data regression. This research was processed using SPSS 25 and Eviews 10 programs.

The results of this research explain that the variable profitability, company size and age of the company have a positive significant effect on social responsibility disclosure. While the independent director's variables have a negative significant effect on social responsibility disclosure. While other variables such as liquidity, board of directors size, leverage, government ownership, and type of industry were not found to have a significant effect.

Keywords: *Corporate characteristics, governance, corporate social responsibility disclosure.*