

# UNIVERSITAS INTERNASIONAL BATAM

Thesis  
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## THE INFLUENCE OF CORPORATE GOVERNANCE AND FIRM CHARACTERISTICS TO CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE

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### *Abstract*

*This research was applied to discuss the impact of firm characteristics and corporate governance on CSR disclosure by adopting the ISO 26000. The independent variables in this study consisted of: profitability, leverage, company size, company profile, audit committee, board independence, government ownership, institutional ownership, and foreign ownership. There was one control variable in this study which is firm age.*

*The research populations of this study were taking from companies listed in IDX in the period 2011 to 2015. This study used purposive sampling method to collected samples. 440 companies or 2,200 observations data used in this research. This research used panel regression method and the data is analyzed using statistical software programs.*

*The final results of this study indicates that profitability, leverage, company size, audit committee, director board independence, government ownership, and company age have a significant effect on corporate social responsibility disclosure. There are variables that do not effect to corporate social responsibility disclosure, which is: company profile, institutional ownership, and foreign ownership.*

**Keywords:** *CSR disclosure, profitability, leverage, company size, company profile, audit committee, board independence, government ownership, institutional ownership, foreign ownership, company age, ISO 26000.*