ABSTRACT

ANALYSIS OF INFLUENCE CHARACTERISTICS OF THE COMPANY AND CORPORATE GOVERNANCE DISCLOSURE CORPORATE SOCIAL RESPONSIBILITY (Empirical Study on Mining Companies Listed on the Stock Exchange of Indonesia during 2010-2012)

By

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This study purposed to analyze the influence of the characteristics of the company and corporate governance on the disclosure of corporate social responsibility in the annual reports of mining companies registered in Indonesian Stock Exchange (BEI). Characteristics tested in this study is the size of the company and profitability. As for testing the level of corporate governance using a variable independent commissioner, the concentration of ownership and public ownership.

Data collecting in this study using purposive sampling method in companies listed on the Indonesian Stock Exchange (BEI) during 2010-2012. There are 27 companies were used as a samples in this study, and there are 79 items of disclosure by GRI index.

This study uses multiple regression analysis to examine the factors that affect the level of disclosure of corporate social responsibility. The results showed that the variables that affect the disclosure of corporate social responsibility is a company’s size, profitability and ownership concentration. Meanwhile the independent commissioner and public ownership does not show a significant effect on the disclosure of corporate social responsibility.

Keywords: Characteristics of Companies, Corporate Governance, the size of the company, profitability, independent commissioner, conpublic ownership, Corporate Social Responsibility.