

ABSTRACT

THE INFLUENCE OF THE PROFITABILITY AND LEVERAGE TO THE LEVEL OF CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE BEFORE AND AFTER IFRS CONVERGENCE

By

ARIZONA DEFRIANSYAH

This research aims to knowing the profitability and leverage ratio affect the level of social disclosure of forestry companies which listing on IDX before and after IFRS convergence. And the difference of financial performance and the level of corporate social responsibility (CSR) on forestry companies which listing on IDX before and after IFRS convergence.

Samples of this research are the forestry companies which listing on IDX in 2011 and 2013. 24 samples of forestry companies are calculated by using purposive sampling method and multiple linear regression test.

The result showed that no significant effect between profitability and leverage ratio to the level of social disclosure of forestry companies. Next, the result also showed the difference and changes of variables in this research, there are: profitability, leverage ratio and CSR before and after IFRS convergence.

Keywords: profitability, leverage, CSR, convergence, IFRS