

ABSTRACT

THE EFFECT OF GOVERNMENT REGULATION, CORPORATE CHARACTERISTICS AND STRUCTURE OF OWNERSHIP ON CORPORATE SOCIAL RESPONSIBILITY (CSR) DISCLOSURE IN ANNUAL REPORT OF LISTED COMPANIES IN INDONESIA STOCK EXCHANGE

by
ROSSY TRI ANDINI

This study aimed to examine the effect of government regulations are made to regulate the implementation of Corporate Social Responsibility (CSR) by adding other variables such as the characteristics of the company consisting of company type, company size, and profitability, and the ownership structure consisting of government shareholding, and foreign shareholding.

The sample used in this study using purposive sampling technique which produces 20 companies listed in Indonesia Stock Exchange with the observation period 2007-2013, total of 140 samples were filtered annual report of the company. Regression models using multiple linear regression analysis with SPSS 17 software applications.

The results showed that the variables of government regulation, company type, and government shareholding have a significant effect on the disclosure of CSR. While the variable company size, profitability, and foreign shareholding has no significant effect on the disclosure of CSR.

Keywords: *Disclosure of Corporate Social Responsibility (CSR), Government Regulation, Company Type, Company Size, Profitability, Shareholding Government, Foreign Shareholding*