

Analysis of Factors Affecting Corporate Social Responsibility Disclosure

Maidani¹, M Wijayanti² and R Purnomo³

^{1,2,3}Universitas Bhayangkara Jakarta Raya, Indonesia

¹maidani@dsn.ubharajaya.ac.id

Abstract. The aim of this study to determine the effect of profitability, the proportion of independent board of commissioner, leverage, and public share ownership. The population in this study were 27 companies listed in Indonesian securities for the period of 2015 - 2017, so as to obtain as many as 81 samples. Methods of data analysis in this study using multiple linear regression analysis. The results of the study show that profitability significantly affects CSR disclosure, meaning that the size of the company's profit affects the company to disclose CSR, while public share ownership also influences CSR disclosure because companies with good quality tend to provide social information so that the market can differentiate the quality of the company other. While the Independent Board of Commissioners and leverage do not affect CSR disclosure.