# *ABSTRACT*

*Brandon Leonardo / 33150100/2019 / Factors Affecting Complaints of Manufacturing Corporate Social Responsibility in Financial Statements for the 2015-2017 Period / Amelia Sandra, S.E., M.Sc., M.Ak.*

*Corporate Social Responsibility or CSR is a popular term among people around the company**. Corporate social responsibility or CSR is a form of a company's real program to society. This study aims to analyze the factors that lead to different levels of social responsibility disclosure including media exposure, public share ownership and audit quality*

*The quality of complaints of social responsibility can be indicated as the quality of performance companies that need it through the Global Reporting Initiative (GRI) indicator. The company will carry out social responsibility disclosures to gain trust from external parties. If investors have high credibility financial information, then investors will appreciate the report more*

*The object of this research is 66 manufacturing companies listed on the Stock Exchange Indonesia during the 2015-2017 research period, had financial statements that were not Reduce losses and include CSR reports. The analysis technique used is Stability Test: Variable Dummy Approach, classic assumption test, regression analysis multiple, F test, t test, and test coefficient of determination R2 using the SPSS 24 program.*

*The classic assumption test results show that the regression model meets the assumptions of residuals normal distribution, no autocorrelation, no multicollinearity, and no heteroscedasticity. The results of multiple regression analysis indicate that the regression model can be used to predict social responsibility disclosure (CSRD) and based on the F test simultaneously influence social disclosure. Based on the t test it can be concluded that the media exposure is below the 0.05 level of significance so that the hypothesis is accepted, while public share ownership and audit quality have a significance level above 0.05 so the hypothesis is rejected.*

*The conclusion of this study is that there is enough evidence that media exposure has a positive effect on social responsibility disclosure, while public share ownership and audit quality do not have enough evidence to influence social disclosure.*

*Keyword : Corporate social responsibility disclosure, media exposure, public share ownership, audit quality*