# ABSTRACT

Ervin Kushuma / 36150154 / 2019 / Factors Affecting the Disclosure of Manufacturing Corporate Social Responsibility in Financial Statements for the 2015-2017 Period / Rizka Indri Arfianti, S.E, Ak., M.M, M.AK.

Corporate Social Responsibility or CSR is one of the popular terms among communities around the company. Corporate social responsibility or CSR is a form of corporate contribution program to the community. This study focuses on The factors that cause the level of disclosure between companies is different, including company size, profitability, leverage, and audit committee.

The quality of social responsibility disclosure can be indicated as the quality of company performance measured through the GRI indicator. The company carries out social responsibility disclosures to gain trust from external parties. If investors have a perception that financial information has high credibility, investors will react more with the report

The object of this research is 60 manufacturing companies listed on the Indonesia Stock Exchange during the 2015-2017 research period, having financial statements that did not suffer losses and included CSR reports. The analysis technique used is Stability Test: The Dummy Variable Approach, classic assumption test, multiple regression analysis, F test, t test, and test the coefficient of determination R2 using SPSS 24 program.

The classic assumption test results show that the regression model meets the assumptions of normal distribution residues, 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 affect the disclosure of social responsibility Based on the t test it can be concluded that the profitability and audit committee are below the 0.05 significance level so that the hypothesis accepted, while company size and leverage have a significance level above 0.05 so the hypothesis is rejected.

The conclusion of this study is that there is enough evidence that profitability and audit committees have a positive effect on disclosure of social responsibility, while firm size and leverage do not have enough evidence to influence social disclosure.