

ABSTRACT

This study aims to analyze the Factors That Influence on Corporate Social Responsibility Policy Toward Public Companies in Indonesia. The factors tested in this study is companies size, board size, leverage, profitability, type of companies, and public ownership. Data collection using purposive sampling method on the annual report of public companies that listed in Indonesia Stock Exchange in 2013. There was 406 companies annual report used as sampel. The method of analysis of this study used Multiple Regression.

These results of the study indicates that companies size, leverage, profitability, type of companies, and public ownership has positive and significantly effect on disclosure of corporate social responsibility companies. However, size of board of commissioners show no effect on disclosure of corporate social responsibility companies.

Keyword: Disclosure of Corporate Social Responsibility, Companies Size, Leverage, Size of Board of Commissioners, Profitability, Type of companies, Public Ownership.