

ABSTRACT.

The purpose of this research aims to understand the influence of profitability (ROE) ,ownership of share of public (SA) , a foreign ownership (SP) , and independence of audit committee (IKA) in partial and simultaneous to the disclosure of corporate social responsibility (CSR) in manufacturing companies at The Indonesian Stock Exchange the period 2012-2014 .

The study used purposive sampling method in order to collect the sample.The population of the research is all manufacturing companies that have and listed in indonesia stock exchange 2012-2014 period.Of the population as many as 149 manufacturing companies obtained 44 manufacturing companies as samples with a period observation for 3 years (2012-2014).Data analyzed by using analysis linear regression multiple.

Hypothesis test results in this study show that only Independence Of Audit Committee of the companies that has positive and significant effect toward the disclosure CSR. While other variables such as profitability, public ownership and foreign ownership has no effect toward the disclosure CSR.

Key Words : Profitability, Public Ownership, Foreign Ownership, Independence Of Audit Committee