

ABSTRACT

The disclosure of corporate social responsibility in Indonesia is relatively low if in that compares with other countries. This is because it lack of initiative company to revealed information about social responsibility. In manufacturing companies food and beverages sectors listed on Indonesia Stock Exchange (IDX), the disclosure of corporate social responsibility is important in annual report issued by a corporation. Which of the usefulness of annual report for investors, stakeholders, and community in around the company.

This study aims to get empirical evidence about profitability and firm size to Corporate Social Responsibility Disclosure on food and beverages firm which listed at IDX during 2010-2013.

The method of data collection is done by documentation of data sourced from the annual report published by IDX. Based on the collection of samples which use a purposive sampling techniques, it founds the samples of this study were 9 companies food and beverages firm listed at IDX in 2010-2013.

Based on the test results using Eviews 9, an independent variables which are profitability and firm size simultaneously has a significant influence to Corporate Social Responsibility Disclosure. While the partial test results that variable profitability has a positive significant influence to Corporate Social Responsibility Disclosure and firm size has a positive significant influence to Corporate Social Responsibility Disclosure.

Based of the research, the company is expected to be more concerned about his responsibility for the social and environment, not only about economic. In addition, the company is also expected to keep updating the sustainability reports for the stakeholders so that they can obtain enough information.

Keyword: Profitability, Firm Size, Corporate Social Responsibility Disclosure