

ABSTRACT

Corporate social responsibility is a corporate responsibility to environment taht affected by activities of a company. Companies not only concerned about profit that will be obtained their companym but the impact in social environment of the compaby. The benefits of CSR are not only perceived by environment but also for companies that will be assessed positively by stakholders.

This study aims to investigate the factors that determine the disclosure of corporate social rpsponsibility such as firm size, board of commisioners, and firm age. Either simultaneously or partially on retail companies listed on the Indonesia Stock Exchange period 2013-2016. The data used in this research is obtained form annual report retail companies.

The result of t test shows that firm size has significant positive effect. Firm age has significant positive effect. And boars of commisioners has significabt negative effect. The result of F-test showed simultaneously firm size, board of commisioners, firm age have an effect on corporate social responsibility disclosure with adhusted R^2 of 0.925654.

Based on the results of the study, the company should maximize existng resources to better have to ability to survive the better. For board of commisioners companies should balance between board of commisioners and management in order to more effectively coordination in corporate social responsibility activities. And for newly companies to pay more attention to activities in social field to build a good image in society and investors.

Keywords : firm size, board of commisioners, firm age.