

ABSTRACT

The development of a manufacturing company in Indonesia has always experienced good improvement of income distribution and the number of such companies. However, Corporate Social Responsibility disclosure of companies are still not optimal in practice. Corporate social responsibility issued in the annual reports provide useful information for manufacturing companies both internal and external.

This study aims to determine the effect simultaneously and partially of profitability and firm size to corporate social responsibility disclosure in the food and beverage companies listed on the Indonesia Stock Exchange in 2011-2014.

This type of research is descriptive verification is causal. Samples were selected through purposive sampling and obtained 36 samples over years of research. The data used are secondary data from the company's annual report. The analysis method is panel data regression with fixed effect using Eviews 8.

The results profitability and firm size simultaneously on the disclosure of corporate social responsibility. Partial variable firm size significantly with the positive direction on the disclosure of corporate social responsibility, while profitability with positive direction has no effect on the disclosure of corporate social responsibility.

Keywords: profitability, company size, the disclosure of corporate social responsibility