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The Effect of The Size of The Audit Committee, Leverage, Company Size and Institutional Ownership on Corporate Social Responsibility Disclosure (Empirical Study on Real Estate and Property Companies Listed on The Indonesia Stock Exchange 2014-2016)

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Abstract. Issues about corporate social responsibility disclosure (CSR) have developed rapidly and widely. Researches on social responsibility disclosure (CSR) produce different findings. This study aims to explain the effect of audit committee size, leverage, firm size and institutional ownership on corporate social responsibility disclosures. The population in this study are Real Estate and Property companies listed on the Indonesia Stock Exchange from 2014 to 2016 and have reported their CSR disclosure activities. There are 159 samples based on purposive sampling method. This study uses multiple linear regression analysis and t test methods. The results showed that the variable size of the audit committee, leverage, and company size had a positive influence on corporate social responsibility disclosure while institutional ownership variables had a negative influence on corporate social responsibility disclosure.

Keywords: Size of audit committee, leverage, size of institutional ownership, disclosure of corporate social responsibility.