

**(Faktor-faktor Yang Mempengaruhi Corporate Social Responsibility Disclosure:
Perbandingan Antara Indonesia dan Malaysia)**

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ABSTRACT

Article 74 of Law No. 40/2007 on Liability Company require a company whose activities deal with or related to the management of natural resources to carry out CSR program. This was the starting point that CSR became a mandatory program in Indonesia. Even though CSR has become a mandatory program, its disclosure is still voluntary in Indonesia and Malaysia. The purpose of this research is to compare empirically the determinants of Corporate Social Responsibility disclosure between Indonesia and Malaysia. The determinants are firm size, profitability, leverage, firm age, independent commissioner composition, profile, and public shareholding. Samples are 101 Indonesian companies and 103 Malaysian. Data have been collected from PDDB (Pusat Data Bisnis dan Ekonomi) UGM and website of Bursa Malaysia. The researcher has measured CSR index by using instrument which was constructed by Hacston and Milne (1996) and has adapted by Sembiring (2005). There are 63 to 78 CSR disclosure items in the instrument which were categorized by environment, energy, labor, product, public involvement, and others.

The results show that firm size have positive effect on CSR disclosure both in Indonesia and in Malaysia. Profile and public shareholding also have positive impact on CSRI, but only in Indonesia. On the other hand, profitability, leverage, firm age, and independent commissioner composition don't have significant effect on CSRI in both countries. The Chow Test whose purpose to test whether there are different coefficients between Indonesian and Malaysian CSRI model finds a difference. Unfortunately, Chow Test doesn't show which coefficients are different. So, t-test was used and the results show that the coefficients of firm size, profitability, leverage, profile, independent commissioner composition and public shareholding are different. Firm age is the only parameter that has different coefficient.

Keywords: Corporate Social Responsibility, disclosure, mandatory, voluntary, Chow Test, Indonesia, Malaysia