

## ABSTRACT

DIAN NOVIANTY LESTARI. *Affected Current Ratio, Company Size, Return on Assets (ROA) and Debt to Equity Ratio (DER) the disclosure of corporate social responsibility (CSR) of company base and chemical industry sektor in Indonesia periode 2011-2013* (under the supervision of RetnoSuliaty).

This study was analysis was conducted on manufacturing listed in BEI (*Stock Exchange of Indonesia*). The purpose of this study was to determinate the influence of Current Ratio, Company Size, Return on Assets (ROA) and Debt to Equity Ratio (DER) on the disclosure of corporate social responsibility (CSR) in the annual report that company base and chemical industry sektor in Indonesia.

Content analysis was conducted using a check list of items of social disclosure in corporate annual reports. This research was conducted on manufacturing companies in Indonesia that are listed in Indonesia Stock Exchange 2011-2013. The sampling technique using purposive sampling, in order to obtain the number of 183 companies and samples 42. The method of data analysis used is multiple regression analysis and using SPSS 20 Windows.

The results of this study indicate that Current Ratio have strong effect on the CSR disclosure. But third variable have positive affect of corporate social responsibility disclosure periode 2011-2013.