

ABSTRACT

This study aims to determine whether the variables profitability, leverage, CAR, NPF/ NPL, FDR/ LDR, and the proportion of independent commissioners influence the disclosure of corporate social responsibility (CSR). This test uses multiple linear regression, data collection method using secondary data, annual conventional bank which also establish syariah bank in Indonesia with number of bank counted 18 bank (9 from syariah bank and 9 from conventional bank) with amount of data onal counted 36.

The results showed that the coefficient of determination contained in the value of adjusted R^2 is 0.245 in conventional banks and 0.217 in islamic banks. This means that CSR disclosure can be explained by the variables of profitability, leverage, CAR, NPF/ NPL, FDR/ LDR, and the proportion of independent commissioners and the rest is explained by other variables outside of this research model. F test result of 2.893 with significance level of $0.025 < 0.05$ in conventional bank and 2.614 with significance level equal to $0.038 < 0.05$ in syariah bank, showing that profitability, leverage, CAR, NPF/ NPL, FDR/ LDR, and the proportion of independent commissioners simultaneously or simultaneously affect the disclosure of CSR. The result of t test in conventional bank, profitability variable, leverage, and proporsion of independent commissioners have positive but not significant effect with sig value 0.992, 0.920, and 0.841. CAR variable has negative and insignificant effect with sig value of 0.539. for NPL and LDR variable have positive and significant effect with sig value of 0.043 and 0.043. for syariah banks, profitability and CAR variables have positive but not significant effect with sig 0.803 and 0.156. leverage variable and the proportion of independent commissioners have negative and insignificant effect with sig 0.864 and 0.430 value. For NPF and FDR variables have a negative but significant influence with sig 0.024 and 0.017.

Keywords: CSR disclosure, profitability, leverage, CAR, NPF/ NPL, FDR/ LDR, and the proportion of independent commissioners.