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ABSTRACT

This research investigates the impact of company characteristics on corporate social responsibility disclosure (CSR) of manufacturing firms listed on KSE. Company characteristics include Company Size, Profitability, Return of Shares and Management Ownership. Sample size is 70 manufacturing companies listed on KSE from 12 different sectors. Data was collected from annual reports of firms for the period of 2012-2016. For the measurement of CSR content analysis method of Bursa Malaysia framework from previous research was taken. To check the relationship between independent and dependent variables multiple panel regression was used. From the results it was analyzed that company size, profitability, return of shares and management ownership was positively and also significantly related to the CSR of companies. Stakeholder and legitimacy theory supported this research and used. CSR is an important aspect for companies and for the developing countries like Pakistan it's necessary to perform CSR activities for the welfare of society and also to attract more foreign investments. So companies should perform CSR activities not only to increase its reputation but also for the well being of society.

Keywords: Corporate social responsibility disclosure, Corporate social responsibility, Company size, Profitability, Share return, Management ownership.