

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh profitabilitas, *leverage*, profil perusahaan, ukuran dewan komisaris terhadap pengungkapan *Corporate Social Responsibility* (CSR).

Sampel penelitian yaitu 32 perusahaan LQ45 yang terdaftar di Bursa Efek Indonesia periode tahun 2014-2016, diperoleh sebanyak 96 observasi laporan tahunan. Sampel menggunakan metode *purposive sampling* terhadap data yang terdapat di Bursa Efek Indonesia. Variabel yang digunakan dalam penelitian ini adalah profitabilitas, *leverage*, profil perusahaan, ukuran dewan komisaris.

Hasil uji regresi menunjukkan bahwa variabel profitabilitas, profil perusahaan dan ukuran dewan komisaris berpengaruh positif signifikan terhadap pengungkapan *corporate social responsibility*. Sedangkan variabel *leverage* tidak berpengaruh terhadap pengungkapan *corporate social responsibility*. Dengan koefisien determinasi (R^2) sebesar 0,358, menunjukkan pengungkapan *corporate social responsibility* dipengaruhi oleh variabel profitabilitas, *leverage*, profil perusahaan, ukuran dewan komisaris sebesar 35,8%.

Kata Kunci : Profitabilitas, *Leverage*, Profil Perusahaan, Ukuran Dewan Komisaris. pengungkapan *corporate social responsibility*



ABSTRAC

This study aims to examine the effect of profitability, leverage, company profile, the size of the board of commissioners on disclosure of Corporate Social Responsibility (CSR). The research sample is 32 LQ45 companies listed on the Indonesia Stock Exchange in 2014-2016, obtained 96 observations of annual reports. The sample uses a purposive sampling method for the data contained on the Indonesia Stock Exchange. The variables used in this study are profitability, leverage, company profile, board size. Regression test results show that the profitability variable has a positive effect on the disclosure of corporate social responsibility, indicating the higher the level of profitability of the company, the greater the disclosure of social responsibility. The company profile has a positive effect on the disclosure of corporate social responsibility, so the company strives to carry out social responsibility activities and express its CSR for the survival of the company. The size of the board of directors has a positive effect on the disclosure of corporate social responsibility, indicating the greater the number of commissioners owned by the supervisory company and the control of CSR disclosure will be maximized. While the leverage variable does not affect the disclosure of corporate social responsibility. With the coefficient of determination (R^2) of 0.358, the disclosure of corporate social responsibility is influenced by the variables of profitability, leverage, company profile, board size of 35.8%.

Keywords: Profitability, Leverage, Company Profile, Board of Commissioners Size. Disclosure of Corporate Social Responsibility