

## **ABSTRAK**

Penelitian ini bertujuan menganalisis pengaruh profitabilitas, leverage dan tata kelola perusahaan terhadap pengungkapan *corporate social responsibility* pada perusahaan pertambangan.

Objek dalam penelitian ini adalah Perusahaan Pertambangan yang terdaftar di Bursa Efek Indonesia selama tahun 2013–2016. Berdasarkan metode *purposive sampling*, diperoleh 21 perusahaan sebagai sampel, dengan pengamatan selama 4 tahun pengamatan sehingga total data yang digunakan adalah 84 *firm year*. dengan, analisis regresi.

Hasil penelitian menunjukkan Profitabilitas, Struktur kepemilikan manajerial, dan Ukuran dewan komisaris berpengaruh positif terhadap *Corporate Social Responsibility*, sedangkan Leverage tidak berpengaruh terhadap *Corporate Social Responsibility*. Hasil  $R_{\text{Square}}$  ( $R^2$ ) menunjukkan angka 0,269 atau sebesar 26,9%, dalam pengungkapan Csr dapat dijelaskan variabel profitabilitas (ROE), leverage (DER), struktur kepemilikan manajerial (KM), dan ukuran dewan komisaris (DK), sedangkan 73,1% di jelaskan adalah variable diluar model.

**Kata Kunci :** Profitabilitas, Leverage, Struktur kepemilikan manajerial, Ukuran dewan komisaris dan *Corporate Social Responsibility*.

## **ABSTRACT**

This research aimed to analyze the effect of profitability, leverage and company's management on the disclosure of corporate social responsibility at mining company.

Research object used mining company which were listed on Indonesia Stock Exchange during 2013-2016 periods. Using purposive sampling method, this research obtained 21 sample companies during 4 years of observation. Therefore, the total data used 84 firms with regressions analysis.

The result of this research indicated that profitability, managerial ownership structure and board of commissionaire gave positive effect on the corporate social responsibility. Meanwhile leverage did not have any effect on the corporate social responsibility. The result of this research showed that  $R_{square}$  ( $R^2$ ) was 0,269 or 26,9%, in disclosure of Csr was explained by profitability variable (ROE), leverage (DER), managerial ownership structure (KM), and board of commissionaire size (DK), while 73,1% was explained by variable out of this research.

**Keywords:** Profitability, Leverage, Managerial Ownership Structure, Board of Commissionaire, and Corporate Social Responsibility