INTISARI

Penelitian ini membahas pengaruh karakteristik perusahaan terhadap luas pengungkapan *corporate social responsibility*. Karakteristik perusahaan terdiri dari tipe industri, ukuran perusahaan, profitabilitas, kepemilikan saham publik, kepemilikan saham asing, dan ukuran dewan komisaris. Ruang lingkup penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia. Tujuan dilakukan penelitian ini adalah untuk menguji, menganalisis dan membuktikan pengaruh karakteristik perusahaan terhadap luas pengungkapan *corporate social responsibility*.

Berdasarkan karakteristik permasalahan, penelitian ini merupakan penelitian kuantitatif. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada tahun 2010-2014. Penelitian ini menggunakan teknik pengambilan sampel dengan menggunakan *purposive sampling* dan diperoleh sebanyak 185 sampel perusahaan selama 5 tahun. Penelitian ini menggunakan model analisis regresi linier berganda.

Hasil penelitian ini menunjukkan bahwa ukuran perusahaan, kepemilikan saham asing berpengaruh terhadap luas pengungkapan *corporate social responsibility*. Sedangkan tipe industri, profitabilitas, kepemilikan saham publik dan ukuran dewan komisaris tidak berpengaruh terhadap luas pengungkapan *corporate social responsibility*.

Kata kunci: Tipe Industri, Ukuran Perusahaan, Profitabilitas, Kepemilikan Saham Publik, Kepemilikan Saham Asing, dan Ukuran Dewan Komisaris.

ABSTRACT

This research discusses the influence of company's characteristic to the extensive disclosure of corporate social responsibility. The company's characteristic consists of industry type, firm size, profitability, public stock ownership, foreign stock ownership, size of board of commissioner. The scope of this research is manufacturing companies which are listed in Indonesia Stock Exchange. This research is meant to test, analyze and prove the influence of the company's characteristic to the extensive disclosure of corporate social responsibility.

Based on the characteristic of the problems, this research is quantitative. The population of this research is manufacturing companies which are listed in Indonesia Stock Exchange in 2010-2014. This research uses purposive sampling and 185 company samples during 5 years have been obtained as samples. This research has been done by using model of multiple linear regressions analysis.

The results of this research show that firm size, foreign stock ownership have influence to the extensive disclosure of corporate social responsibility. Meanwhile, industry type, profitability, public stock ownership, size of board of commissioner does not have any influence to the extensive disclosure of corporate social responsibility.

Keywords: *Industry Type, Firm Size, profitability, public stock ownership, foreign stock ownership, and board of commisioner size.*