INTISARI

Penelitian ini bertujuan untuk menguji pengaruh karakteristik perusahaan, komisaris, profitabilitas dan *leverage* terhadap pengungkapan *Corporate Social Responsibilty* (CSR).

Sampel penelitian yaitu 19 perusahaan pertambangan dan 20 perusahaan perbankan yang terdaftar di Bursa Efek Indonesia periode tahun 2013-2015 sebanyak 117 observasi laporan tahunan. Sampel menggunakan metode *purposive sampling* terhadap data yang terdapat di Bursa Efek Indonesia. Variabel yang digunakan dalam penelitian ini adalah ukuran perusahaan (size), *profile*, profitabilitas, dewan komisaris dan *leverage.*

Hasil uji regresi menunjukkan bahwa variabel ukuran perusahaan (size), *profile*, dan dewan komisaris berpengaruh positif signikan terhadap pengungkapan CSR dan variabel profitabilitas, *leverage* tidak berpengaruh terhadap pengungkapan CSR. R^2 sebesar 0,516 menunjukkan pengungkapan CSR dipengaruhi oleh variabel ukuran perusahaan (size), *profile*, profitabilitas, dewan komisaris dan *leverage* sebesar 51,60%.

Kata Kunci : *CSR, Ukuran perusahaan (size), profile, profitabilitas, dewan komisaris dan leverage.*

ABSTRACT

The purpose of this research is to examine the influence of company characteristics, commissioners, profitability, and leverage to the Corporate Social Responsibility Disclosure.

The samples are 19 mining companies and 20 banking companies which are listed in Indonesia Stock Exchange in 2013-2015 periods and 117 annual report observations have been obtained. The sampling has been carried out by using purposive sampling method to the data in Indonesia Stock Exchange. Variables which have been applied in this research are firm size, profile, profitability, board of commissioners, and leverage.

The result of regression test shows that variables i.e. firm size, profile, and board of commissioners have significant and positive influence to the CSR Disclosure and variables i.e. profitability and leverage does not have any influence to the CSR Disclosure. The result of R^2 of 0.516 shows that the CSR Disclosure has been influenced by variables i.e. firm size, profile, profitability, board of commissioners and leverage of 51.60%.

Keywords: CSR, *firm size, profile, profitability, board of commissioners and leverage*