

INTISARI

Tujuan dari penelitian ini adalah untuk mengetahui pengaruh *leverage*, likuiditas, profitabilitas, aktivitas, jenis industri, kepemilikan saham, ukuran dewan komisaris dan ukuran komite audit terhadap pengungkapan CSR. Populasi yang digunakan dalam penelitian ini adalah perusahaan yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2011-2014 dengan teknik pengambilan sampel menggunakan *purposive sampling*, sehingga sampel yang diperoleh 313 firm year.

Metode statistik yang digunakan adalah analisa regresi berganda. Hasil pengujian yang telah dilakukan menunjukkan *leverage*, profitabilitas, likuiditas, aktivitas, kepemilikan institusional, kepemilikan asing, kepemilikan manajemen, jenis industri, ukuran dewan komisaris, ukuran komite audit dan karyawan secara bersama-sama berpengaruh terhadap *corporate social responsibility* perusahaan manufaktur di Bursa Efek Indonesia. Kondisi mengindikasikan model penelitian layak dilanjutkan pada analisa berikutnya. Hasil ini diperkuat dengan perolehan koefisien korelasi sebesar 50,6 % menunjukkan korelasi atau hubungan antara model yang digunakan dalam penelitian tersebut terhadap pengungkapan CSR memiliki hubungan yang cukup erat.

Hasil pengujian menunjukkan bahwa dari sebelas model yang digunakan dalam penelitian terdapat empat model yang berpengaruh signifikan terhadap pengungkapan CSR yaitu profitabilitas, ukuran dewan komisaris, ukuran komite audit dan karyawan, sedangkan variabel *leverage*, likuiditas, aktivitas, kepemilikan institusional, kepemilikan asing, kepemilikan manajemen, dan jenis industri, tidak menunjukkan pengaruh signifikan terhadap pengungkapan CSR.

Kata Kunci : Kinerja Keuangan, Kepemilikan Saham, Jenis Industri, Ukuran Dewan, Komite Audit, Karyawan, CSR

ABSTRACT

The purpose of this research is to find out the influence of leverage, liquidity, profitability, activity, industry type, stock ownership, size of board of commissioner, and size of audit committee to the CSR disclosure. The population of this research is company which is listed in Indonesia Stock Exchange (IDX) in 2011-2014 with the sample collection technique has been carried out by using purposive sampling, so that the samples are 313 firm year.

The statistic method has been carried out by using multiple linear regressions analysis. The result of the test which has been done shows that simultaneously the leverage, profitability, liquidity, activity, institutional ownership, foreign ownership, management ownership, industry type, size of board of commissioner, and size of audit committee and employees disclosure have influence to the to the Corporate Social Responsibility of manufacturing company in Indonesia Stock Exchange Indonesia. This condition indicates that the research models is able for further analysis. This result is strengthen with obtains of coefficient correlation is 50.6% shows that the correlation between the model used in this research has close correlation to the CSR disclosure.

The result of test shows that from the eleven models which have been used in this research, there are four models which have significant influence to the CSR disclosure which are profitability, size of board of commissioners', size of audit committee, and employees, meanwhile the variable foreign ownership, management ownership, and industry type, does not have any significant influence to the CSR disclosure.

Keywords: Financial Performance, Stock Ownership, Industry Type, Size of Board, Audit Committee, Employees, CSR.