

ABSTRAK

Penelitian ini bertujuan untuk pengaruh signifikan ukuran perusahaan, umur perusahaan dan sertifikasi lingkungan terhadap pengungkapan *corporate social responsibility* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode tahun 2016-2018.

Jenis penelitian yang digunakan adalah kuantitatif. Populasi yang digunakan dalam penelitian adalah semua perusahaan manufaktur yang telah terdaftar di Bursa Efek Indonesia pada tahun 2016 sampai 2018, dengan teknik pengambilan sampel menggunakan *purposive sampling* sehingga didapatkan sampel sebanyak sebanyak 58 perusahaan manufaktur. Dalam penelitian ini pengukuran variabel CSR menggunakan *Corporate Social Responsibility Indeks (CSRI)*, variabel umur perusahaan menggunakan tahun perusahaan didirikan, variabel ukuran perusahaan menggunakan *log natural (LN)* total asset serta variabel sertifikasi lingkungan menggunakan *dummy*.

Berdasarkan hasil pengujian hipotesis dapat disimpulkan bahwa umur perusahaan tidak berpengaruh terhadap pengungkapan *corporate social responsibility*. Semakin lama perusahaan berdiri tidak berarti perusahaan tersebut semakin dapat menunjukkan eksistensi dalam lingkungannya. Ukuran perusahaan berpengaruh positif terhadap pengungkapan *corporate social responsibility*. Semakin besar ukuran perusahaan, maka perusahaan akan mengungkapkan tanggung jawab sosial lebih luas. Sertifikasi lingkungan berpengaruh positif terhadap pengungkapan *corporate social responsibility*. Perusahaan yang memperoleh penilaian ISO 14001 untuk sertifikasi lingkungan menunjukkan perusahaan tersebut dapat menciptakan lingkungan yang baik.

Kata kunci: ukuran perusahaan, umur perusahaan, sertifikasi lingkungan, CSR.

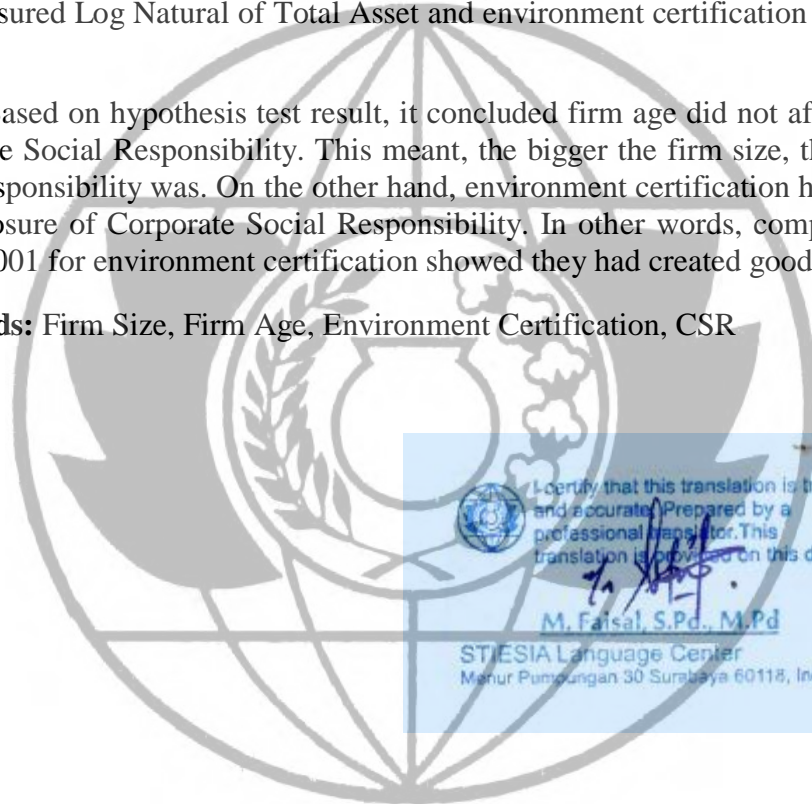
ABSTRACK

This research aimed to find out the effect of firm size, firm age and environment certification on disclosure of Corporate Social Responsibility (CSR) of manufacturing companies which were listed on Indonesian Stock Exchange during 2016-2018.

The research was quantitative. While, the population was all manufacturing companies which were listed on Indonesian Stock Exchange during 2016-2018. Moreover, the data collection technique used purposive sampling. In line with, there were 58 manufacturing companies as sample. Meanwhile, CSR was measured by Corporate Social Responsibility Index (CSRI), firm age was measured by established firm years, firm size was measured Log Natural of Total Asset and environment certification was measured by dummy.

Based on hypothesis test result, it concluded firm age did not affect disclosure of Corporate Social Responsibility. This meant, the bigger the firm size, the wider the firm social responsibility was. On the other hand, environment certification had positive effect on disclosure of Corporate Social Responsibility. In other words, companies which had ISO 140001 for environment certification showed they had created good environment.

Keywords: Firm Size, Firm Age, Environment Certification, CSR



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