

**Pengaruh Profitabilitas, Firm Size, Leverage, dan Mekanisme
Corporate Governance terhadap Corporate Social Responsibility
Disclosure pada Perusahaan Manufaktur yang Terdaftar di BEI Tahun
2011-2014**

OKTANDYA DINI IKHRARMA NOLARITA

(Pembimbing : Ariati Anomsari, SE, MM)

Manajemen - S1, FEB, Universitas Dian Nuswantoro

www.dinus.ac.id

Email : 211201202705@mhs.dinus.ac.id

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh profitabilitas, ukuran perusahaan, leverage, dan mekanisme corporate governance terhadap corporate social responsibility disclosure. Sampel yang digunakan yaitu perusahaan manufaktur sektor industri dasar dan kimia yang terdaftar di Bursa Efek Indonesia periode 2011-2014.

Metode pemilihan sampel penelitian ini menggunakan teknik purposive sample dengan sampel sebanyak 39 perusahaan yang memenuhi kriteria. Analisis data pada penelitian ini menggunakan metode regresi linear berganda yang diolah dengan menggunakan Statistical Package for Social Science (SPSS) versi 20.00.

Berdasarkan hasil penelitian, peneliti menyimpulkan bahwa variabel profitabilitas, leverage, dan komite audit tidak berpengaruh terhadap corporate social responsibility disclosure. Sedangkan, variabel firm size dan dewan komisaris berpengaruh positif terhadap corporate social responsibility disclosure

Kata Kunci : tata kelola perusahaan, profitabilitas, ukuran perusahaan, tanggung jawab sosial

The Influence of Profitability, Firm Size, Leverage, and Corporate Governance Mechanism on Corporate Social Responsibility Disclosure in Manufacturing Companies Listed on IDX over the period 2011 to 2014

OKTANDYA DINI IKHRARMA NOLARITA

(Lecturer : Ariati Anomsari, SE, MM)

Bachelor of Management - S1, Faculty of Economy & Business, DINUS University

www.dinus.ac.id

Email : 211201202705@mhs.dinus.ac.id

ABSTRACT

This research aims to examine the influence of profitability, firm size, leverage, and corporate governance mechanism on corporate social responsibility disclosure. The sample used in this research is basic industry and chemicals sectors of manufacturing companies listed on Indonesia Stock Exchange over the period 2011 to 2014.

The sample selection method used is a purposive sample technique with total samples as many as 39 companies that fulfill the criteria. The data analysis in this research uses multiple linear regression method where processed by Statistical Package for Social Science (SPSS) version 20.00.

Based on the research, the researcher concludes that variable of profitability, leverage, and audit committee have no influence on corporate social responsibility disclosure. While, variable firm size and board of commissioner have an influence on corporate social responsibility disclosure.

Keyword : Corporate Governance, Profitability, Firm Size, Corporate Social Responsibility