

**Analisis Faktor-Faktor yang Mempengaruhi Pengungkapan
Corporate Social Responsibility di Indonesia (Studi Empiris pada
Perusahaan go public pada tahun 2012-2014 di BEI)**

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ABSTRAK

Penelitian ini membahas tentang pengaruh ukuran perusahaan, profitabilitas, kepemilikan saham publik, dewan komisaris, leverage dan pengungkapan media terhadap pengungkapan Corporate Social Responsibility. pengungkapan tanggung jawab sosial perusahaan menyangkut tentang tema lingkungan, tema energi, tema kesehatan dan keselamatan kerja, tema lain-lain tentang tenaga kerja, tema produk, tema keterlibatan masyarakat dan tema umum. Hasil yang inkosisten menjadi alasan dilakukannya penelitian ini.selainitu pengungkapan media dipilih karena variabel ini masih jarang digunakan dalam untuk menelaah faktor-faktor pengungkapan CSR. Terdapat 63 sampel terpilih dengan menggunakan purposive sampling dalam perusahaanyang tergabung di indeks LQ-45 periode 2012-2014.Analisa data menggunakan analisa linear berganda.Hasil penelitian menunjukkan bahwa ukuran perusahaan, profitabilitas, kepemilikan saham publik, dewan komisaris dan pengungkapan media tidak berpengaruh terhadap pengungkapan CSR sedangkan leverage berpengaruh terhadap pengungkapan CSR.

Kata Kunci : size, profitabilitas, kepemilikan, komisaris, leverage, media dan CSR

**Factor Analysis Toward Social Responsibility Corporate Disclosure
in Indonesia (Emperical Studies at Go Public Company in 2012 -2014
in BEI)**

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ABSTRACT

This research discusses about the effect of companyâ€™s measurement, profitability, public stock ownership, board of commissioner, leverage and media disclosure toward corporate social responsibility. The disclosure of corporate social responsibility in relation to themes of environment, energy, health and safety, other themes on labor, products, society involvement and public theme. The inconsistent result becomes the main reason of this research. Besides that, media disclosure was chosen because this variable is rarely used to analyze the CSR factors.

The data of this research were gained from 63 samples by using purposive sample which were taken from a company grouped at LQ-45 index through 2012 â€“ 2014. Meanwhile, the technique of the data analysis uses multiple linier analysis.

The result of this research shows that company measurement, profitability, public stock ownership, board of commissioner and media disclosure are not influenced toward the CSR disclosure, while leverage affects the CSR disclosure.

Keyword : size, profitability, ownership, commissioners, leverage, media and CSR.