# pengaruh karakteristik perusahaan terhadap pengungkapan corporate social responsibility pada perusahaan property dan real estate yang terdaftar di bursa efek indonesia (studi kasus pada prusahaa property dan real estate yang

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## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh ukuran perusahaan, profitabilitas, tipe industri, pertumbuhan perusahaan dan leverage terhadap Pengungkapan Corporate social Responsibility pada Perusahaan Property dan Real Estate yang tercatat di Bursa Efek Indonesia periode tahun 2012-2014. Sampel perusahaan yang digunakan dalam penelitian ini sebanyak 123 sampel. Data yang digunakan adalah data sekunder berupa laporan tahunan perusahaan property dan real estate yang telah dipublikasikan.
Teknik analisis data yang digunakan dalam penelitian ini adalah regresi linear. Hasil penelitian menunjukkan bahwa variabel ukuran perusahaan dan tipe industri berpengaruh terhadap pengungkapan corporate social responsibility, sedangkan variabel profitabilitas, pertumbuhan perusahaan, dan leverage tidak berpengaruh terhadap pengungkapan corporate social responsibility.


Kata Kunci        :   Corporate Social Responsibility, Ukuran Perusahaan, Profitabilitas, Tipe Industri, Pertumbuhan Perusahaan, Leverage

**the effect of company characteristics on corporate social responsibility disclosure in property and real estate companies listed on indonesia stock exchange (case study on property and real estate listed on IDX during 2012 to**

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## ABSTRACT

The research aims to test the effect of company size, profitability, industrial type, company growth, and leverage on Corporate Social Responsibility disclosure in property and real estate companies listed on the Indonesia Stock Exchange over the period 2012 to 2014. The sample of the companies used in this research are 123 samples. The data that we used in this research is secondary data in the form of annual report of property and real estate companies that have published.
The analytical data technique used in this research is multiple regresion. The result showed that variables of company size and industrial type affect the corporate social responsibility disclosure, while the variable of profitability, company growth, and leverage do not affect the corporate social responsibility disclosure.


Keyword          :   Corporate Social Responsibility, Company Size, Profitability, Industrial Type, company Growth, leverage