Pengaruh Profitabilitas, Umur Perusahaan, Ukuran Perusahaan dan Leverage Terhadap Pengungkapan Corporate Social Responsibility Perusahaan Manufaktur di Indonesia yang Terdaftar di BEI Tahun 2013-2015

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh profitabilitas, umur perusahaan, ukuran perusahaan dan leverage terhadap pengungkapan Corporate Social Responsibility. Populasi yang digunakan dalam penelitian ini adalah seluruh perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2013-2015 dengan 459 perusahaan.Penelitian ini dipilih dengan teknik purposive sampling dan memperoleh 180 perusahaan manufaktur. Analisis regresi linier berganda merupakan teknik analisis yang digunakan dalam penelitian ini untuk mengetahui pengaruh antara variabel bebas (profitabilitas, umur perusahaan, ukuran perusahaan dan leverage) dengan variabel terikat (Corporate Social Responsibility). Hasil penelitian ini menunjukkan bahwa variabel ukuran perusahaan berpengaruh terhadap pengungkapan Corporate Social Responsibility, sedangkan variabel profitabilitas, umur perusahaan, dan leverage tidak mempunyai pengaruh terhadap Corporate Social Responsibility.

Kata Kunci   :   profitabilitas; umur perusahaan; ukuran perusahaan; leverage; pengungkapan Corporate Social Responsibility

The Effect of Profitability, Firm Age, Firm Size, and Leverage on Corporate Social Rerponsibility Disclosure of Manufacturing Companies in Indonesia Listed on IDX Over the Period 2013 to 2015

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ABSTRACT

The purpose of this research is to examine the effect of profitability, firm age, firm size and leverage on Corporate Social Responsibility Disclosure. The population used in this study are 459 manufacturing companies listed in Indonesia Stock Exchange during 2013 to 2015. The samples in this study were selected by purposive sampling technique and obtained 180 manufacturing companies. The multiple linear regression analysis is an analysis technique that used in this study to determine the effect of independent variables (profitability, firm age, firm size and leverage) on the dependent variable (Corporate Social Responsibility). The result of this study showed that firm size affects the Corporate Social Responsibility. whereas profitability, firm age and leverage did not affect to the disclosure of Corporate Social Responsibility.

Keyword   :   profitability; firm age; firm size; leverage; Corporate Social Responsibility disclosure