

ABSTRAK

**HUBUNGAN KEPEMILIKAN INSTITUSIONAL, PROFITABILITAS,
DAN UKURAN PERUSAHAAN DENGAN *CORPORATE SOCIAL
RESPONSIBILITY DISCLOSURE*
(Studi Empiris Pada Perusahaan yang Terdaftar di Bursa Efek Indonesia
Tahun 2014 dan 2015)**

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Penelitian ini bertujuan untuk mengetahui hubungan kepemilikan institusional dengan *Corporate Social Responsibility Disclosure*, hubungan profitabilitas dengan *Corporate Social Responsibility Disclosure*, dan hubungan ukuran perusahaan dengan *Corporate Social Responsibility Disclosure*.

Data yang digunakan pada penelitian ini terdiri dari 43 tahun perusahaan yang terdaftar di Bursa Efek Indonesia pada tahun 2014 dan 2015. Data dikumpulkan dari *sustainability report* yang dibuat terpisah dengan *annual report*. Analisis data yang digunakan untuk mengetahui hubungan antar variabel adalah kuantitatif deskriptif dengan uji Crosstab – Gamma.

Hasil penelitian ini menunjukkan bahwa kepemilikan institusional dan ukuran perusahaan tidak memiliki hubungan dengan *Corporate Social Responsibility Disclosure* sedangkan profitabilitas memiliki hubungan yang positif dengan *Corporate Social Responsibility Disclosure*.

Kata kunci : Kepemilikan Institusional, Profitabilitas, Ukuran Perusahaan, *Corporate Social Responsibility Disclosure*.

ABSTRACT

**THE RELATIONSHIP BETWEEN INSTITUTIONAL OWNERSHIP,
PROFITABILITY, AND FIRM SIZE WITH CORPORATE SOCIAL
RESPONSIBILITY DISCLOSURE
(Empirical Study on Company Listed in Indonesia Stock Exchange
2014 and 2015)**

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The objectives of this research are to determine the relationship between institutional ownership with Corporate Social Responsibility Disclosure, the relationship between profitability with Corporate Social Responsibility Disclosure and the relationship between firm size with Corporate Social Responsibility Disclosure.

The data used in this research consist of 43 firm years that were listed in Indonesia Stock Exchange in 2014 and 2015. The data were pooled from company's sustainability report that separated from its annual report. The data analysis that is used to find-out the relationship between variable is descriptive quantitative with Crosstab – Gamma test.

The result of this research indicated that institutional ownership and firm size have no relationship with Corporate Social Responsibility Disclosure but profitability has positive relationship with Corporate Social Responsibility Disclosure.

Keywords : Institutional Ownership, Profitability, Firm Size, Corporate Social Responsibility Disclosure.