

ABSTRAK

PENGARUH KARAKTERISTIK PERUSAHAAN TERHADAP PELAPORAN *CORPORATE SOCIAL RESPONSIBILITY* (CSR) BERBASIS WEBSITE

(Studi Empiris Pada Perusahaan yang *Listing* di Bursa Efek Indonesia
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Penelitian ini bertujuan untuk mengetahui pengaruh antara karakteristik perusahaan dan pelaporan *Corporate Social Responsibility* (CSR) berbasis *website*. Karakteristik perusahaan dijabarkan menjadi : *Leverage*, *Company Size*, *Foreign Ownership*, *Public Ownership*, *Size of Board of Commisioners*, dan *Profitability*.

Populasi dalam penelitian ini merupakan seluruh perusahaan *go public* yang terdaftar di Bursa Efek Indonesia (BEI). Perusahaan sampel dalam penelitian ini berjumlah 85 perusahaan yang dipilih dengan metode *random sampling*. Data yang digunakan merupakan data sekunder berupa *annual report* dan pelaporan *Corporate Social Responsibility* (CSR) melalui *website* perusahaan. Teknik analisis yang digunakan merupakan regresi linear berganda dengan bantuan program SPSS 17.

Hasil dari penelitian ini menunjukkan bahwa *Company Size* berpengaruh positif signifikan terhadap pelaporan *Corporate Social Responsibility* (CSR) berbasis *website*. Disisi lain, *Leverage*, *Foreign Ownership*, *Public Ownership*, *Size of Board of Commisioners*, dan *Profitability* tidak berpengaruh terhadap pelaporan *Corporate Social Responsibility* (CSR) berbasis *website*.

Kata kunci: Karakteristik Perusahaan, Pelaporan *Corporate Social Responsibility* (CSR) berbasis *website*.

ABSTRACT

THE EFFECT OF COMPANY CHARACTERISTIC ON WEB-BASED CORPORATE SOCIAL RESPONSIBILITY REPORTING (An Empirical Study on Manufacturing Companies Listed in Indonesia Stock Exchange during 2016)

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This study aims to determine the effect of corporate characteristics on web-based corporate social responsibility reporting. Company characteristics are proxied by: Leverage, Company Size, Foreign Ownership, Public Ownership, Size of Board of Commissioners, and Profitability.

The population in this study are all public companies listed in Indonesia Stock Exchange. The sample companies are 85 companies selected by random sampling method. The used data is secondary data in the form of annual report and the company's website. The analysis technique used is multiple linear regression.

The results of this study indicated that the company size had a significant positive effect on the reporting of Corporate Social Responsibility (CSR) based on website. On the other hand, Leverage, Foreign Ownership, public ownership, size of board of commissioners, and profitability had no effect on the reporting of Corporate Social Responsibility (CSR) based on website.

Keywords: Leverage, Company Size, Foreign Ownership, Public Ownership, Size of Board of Commissioners, Profitability, Corporate Social Responsibility Reporting (CSR) based website.