

ABSTRAK

**PENGARUH UKURAN PERUSAHAAN, PROFITABILITAS, DAN
TINGKAT PENGAWASAN TERHADAP PENGUNGKAPAN
CORPORATE SOCIAL RESPONSIBILITY DI INDONESIA**

**(Studi Empiris pada Perusahaan Manufaktur yang
Listing di Bursa Efek Indonesia)**

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Penelitian ini bertujuan untuk memperoleh bukti empiris tentang pengaruh ukuran perusahaan, profitabilitas, dan tingkat pengawasan yang diukur dengan *leverage*, ukuran dewan komisaris, dan kepemilikan saham *public* terhadap pengungkapan *corporate social responsibility* (CSR). *Corporate social responsibility* merupakan tanggung jawab perusahaan terhadap lingkungan, energi, kesehatan, keselamatan tenaga kerja, ketenagakerjaan, produk, masyarakat dan umum.

Jenis penelitian ini adalah studi empiris. Populasi penelitian ini adalah seluruh perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2010-2012 berjumlah 146 perusahaan. Dengan menggunakan metode *purposive sampling*, terdapat 44 perusahaan manufaktur yang memenuhi kriteria sebagai sampel. Teknik analisis data yang digunakan adalah regresi linier berganda.

Berdasarkan hasil penelitian diketahui bahwa: (1) Ukuran perusahaan berpengaruh positif terhadap pengungkapan CSR sehingga H_1 diterima. (2) Profitabilitas tidak berpengaruh positif terhadap pengungkapan CSR sehingga H_2 ditolak. (3) Tingkat pengawasan yang diukur dengan *leverage* tidak berpengaruh negatif terhadap CSR sehingga H_3 ditolak. (4) Tingkat pengawasan yang diukur dengan ukuran dewan komisaris berpengaruh positif terhadap CSR sehingga H_4 diterima. (5) Tingkat pengawasan yang diukur dengan kepemilikan saham *public* tidak berpengaruh positif terhadap CSR sehingga H_5 ditolak.

ABSTRACT

**THE INFLUENCE OF SIZE, PROFITABILITY, AND THE
LEVEL OF SUPERVISION OF DISCLOSURE OF CORPORATE
SOCIAL RESPONSIBILITY IN INDONESIA**

**(An Empirical Study on Manufacture Companies Listed in the Indonesia Stock
Exchange)**

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This research aims at empirically analyzing about size, profitability and the level of supervision as measured by leverage, a board of commissioners, and public stock ownership to corporate social responsibility disclosure. Corporate social responsibility disclosure is the responsibility to the environment, energy, health, safety labor, employment, products, and community in general.

This study is an empirical study. The population of sample was all listed manufacture companies in the Indonesia Stock Exchange from 2010 until 2012, with total member of 146 companies. Using purposive sampling method, there were 44 manufacture companies fulfilled the criteria of this research sample. Data analysis technique is multiple linier regressions.

Based on the research result, it was found that: (1) Firm size had the positive effect to corporate social responsibility disclosure so that H_1 is accepted. (2) Profitability had no positive effect to corporate social responsibility disclosure so that H_2 is not accepted. (3) The level of supervision as measured by leverage had no negative effect to corporate social responsibility disclosure so that H_3 is not accepted. (4) The level of supervision as measured by a board of commissioners had positive effect to corporate social responsibility disclosure so that H_4 is accepted. (5) The level of supervision as measured by public stock ownership had no positive effect to corporate social responsibility disclosure so that H_5 is no accepted.