

ABSTRAK

**PENGARUH STRUKTUR KEPEMILIKAN SAHAM DAN UKURAN
PERUSAHAAN TERHADAP PENGUNGKAPAN *CORPORATE SOCIAL
RESPONSIBILITY***

Studi Empiris Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun
2008-2010

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Penelitian ini bertujuan untuk mengetahui pengaruh kepemilikan saham dan ukuran perusahaan terhadap pengungkapan *Corporate Social Responsibility* (CSR). Kepemilikan saham yang dimaksud adalah kepemilikan saham institusional dan kepemilikan saham asing. Ukuran perusahaan dinilai dengan total asset. Pengungkapan CSR dinilai dengan menggunakan *checklist* Hackston dan Milne (1996).

Populasi pada penelitian ini adalah semua perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2008-2010. Sampel dipilih dengan menggunakan teknik *purposive sampling*. Terdapat 94 tahun perusahaan sebagai sampel dari 53 perusahaan manufaktur. Teknik analisis data menggunakan analisis regresi berganda.

Hasil dari penelitian ini adalah kepemilikan asing dan ukuran perusahaan berpengaruh positif signifikan terhadap pengungkapan CSR. However, the institutional ownership did not influence the CSR disclosure.

ABSTRACT

**THE INFLUENCES OF SHAREHOLDING STRUCTURE AND
COMPANY SIZE TO CORPORATE SOCIAL RESPONSIBILITY**

An Empirical Study at Manufacturing Companies Listed in Indonesia Stock
Exchange during the years of 2008-2010

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This research was aimed to find out the influence of stock ownership and company size to Corporate Social Responsibility (CSR) disclosure. The stock ownership referred to institutional stock ownership and foreign stock ownership. The firm size was measured by total asset. The CSR disclosure was measured by Hackston and Milne checklist (1996).

The population of this research was manufacturing companies listed in Indonesia Stock Exchange during the years 2008-2010. Sample was selected by purposive sampling technique. They were consisted of 94 firm year from 53 manufacturing companies. The data analysis technique was multiple regression analysis.

The results showed that foreign ownership and company size significantly influenced the CSR disclosure. However, the institutional ownership did not influence the CSR disclosure.