

ABSTRAK

**PENGARUH KARAKTERISTIK PERUSAHAAN TERHADAP
PENGUNGKAPAN *CORPORATE SOCIAL RESPONSIBILITY*
(CSR) DALAM *WEBSITE* PERUSAHAAN PUBLIK INDONESIA
(Studi Empiris pada Seluruh Perusahaan Publik yang Terdaftar di BEI)**

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Penelitian ini bertujuan untuk mengetahui pengaruh karakteristik perusahaan terhadap pengungkapan *Corporate Social Responsibility* (CSR) dalam *website* perusahaan publik Indonesia. Karakteristik perusahaan dijabarkan menjadi; ukuran perusahaan, profitabilitas, umur perusahaan, auditor independen, tipe industri, *leverage*, kekuatan pemerintah, dan kekuatan *shareholder*.

Populasi dalam penelitian ini merupakan seluruh perusahaan *go public* yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2013. Perusahaan sampel berjumlah 163 perusahaan yang dipilih dengan metode *purposive sampling*. Data diperoleh dari *annual report* dan pengungkapan CSR melalui *website* perusahaan. Teknik analisis yang digunakan merupakan regresi linier berganda.

Hasil menunjukkan bahwa ukuran perusahaan dan kekuatan pemerintah berpengaruh positif, sedangkan tipe industri berpengaruh negatif. Profitabilitas, umur perusahaan, auditor independen, dan *leverage*, tidak berpengaruh positif, sedangkan kekuatan *shareholder* tidak berpengaruh negatif.

Kata kunci: ukuran perusahaan, profitabilitas, umur perusahaan, auditor independen, tipe industri, *leverage*, kekuatan pemerintah, kekuatan *shareholder*, pengungkapan CSR, *website*.

ABSTRACT

The Influence of Firm's Characteristics on Corporate Social Responsibility Disclosure in Indonesian Public Firm Website (Emperical Studies on All Public Firms Listed in Indonesian Stock Exchange)

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The research aims to analyze the influence of firm characteristics to the Corporate Social Responsibility (CSR) disclosure of companies listed at Indonesian Stock Exchange (IDX). Characteristics of the firms are as follows: firm size, profitability, firm age, independent auditor, profile, leverage, government power, and shareholder power.

The population of this research was all Indonesian firms listed at Indonesian Stock Exchange (IDX) in the year 2013. The samples are 163 firms selected by purposive sampling. The data was collected from annual report, and for CSR disclosure data was collected from the firm's website. Techniques analysis used was multiple linear regressions.

The result indicated that firm size and government power had positive effect, however the profile had negative effect. Profitability, firm age, independent auditor, and leverage did not have positive effects while shareholder power did not have negative effects.

Keywords: firm size, profitability, firm age, independent auditor, profile, leverage, government power, shareholder power, CSR disclosure, website.