

# **Pengaruh Karakteristik Perusahaan Terhadap Pengungkapan Corporate Social Responsibility**

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## **Abstrak**

Penelitian ini dilakukan untuk menguji pengaruh variabel ukuran perusahaan, profitabilitas dan kepemilikan institusional terhadap pengungkapan Corporate Social Responsibility. Penelitian ini menggunakan 24 sampel perusahaan pertambangan yang terdaftar di bursa efek Indonesia, yang mempublikasikan laporan keuangan dan laporan tahunan dari periode 2012 – 2015. Metode yang digunakan dalam penelitian adalah analisis regresi berganda. Hasil penelitian ini menunjukkan bahwa (1) ukuran perusahaan berpengaruh signifikan terhadap pengungkapan *Corporate Social Responsibility*, (2) profitabilitas berpengaruh signifikan terhadap pengungkapan *Corporate Social Responsibility*, (3) kepemilikan Institusional berpengaruh signifikan terhadap pengungkapan *Corporate Social Responsibility*.

Kata kunci : Ukuran perusahaan, Profitabilitas, Kepemilikan Institusional, Pengungkapan *Corporate Social Responsibility*.

# **The Effect Of Corporate Characteristics On Disclosure Corporate Social Responsibility Disclosure**

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## ***Abstract***

*This research was to examine the effect of Firm's Size, Profitability and Institutional ownership variable to Corporate Social Responsibility Disclosure. This research takes sample from 24 companies in mines sector which were listed in Indonesian Stock Exchange, which are publishing financial report and annual report from 2012 – 2015. The method of this research used multiple regression analysis. The result of this study shows that (1) Firm's Size had significant influence to corporate social responsibility Disclosure, (2) Profitability had not significant influence to corporate Social Responsibility Disclosure, (3) Institutional ownership had significant influence ti corporate Social Responsibility Disclosure.*

*Keywords : Firm's Size, Profitability, Institutional ownership, Corporate Social Responsibility Disclosure*