

Pengaruh Media *Exposure*, Profitabilitas dan Struktur Kepemilikan Terhadap Pengungkapan *Corporate Social Responsibility*

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Abstrak

Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk mengetahui pengaruh Media *Exposure*, Profitabilitas dan Struktur Kepemilikan terhadap Pengungkapan *Corporate Social Responsibility* pada Perusahaan Manufaktur. Populasi dalam penelitian ini berjumlah 145 perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2016. Data penelitian diperoleh dari laporan tahunan yang dipublikasi, memiliki laporan tanggungjawab sosial perusahaan dan memiliki saham publik dibawah 5%. Teknik pengambilan sampel dalam penelitian ini menggunakan metode *purposive sampling*. Total sampel yang diperoleh dalam penelitian ini berjumlah 102 sampel dari 145 perusahaan selama periode pengamatan 1 tahun. Teknik analisis yang digunakan dalam penelitian ini adalah Regresi Linier Berganda dan uji asumsi klasik. Hasil penelitian ini menunjukkan bahwa secara parsial Media *Exposure* memiliki pengaruh signifikan terhadap Pengungkapan *Corporate Social Responsibility*, Profitabilitas memiliki pengaruh signifikan terhadap Pengungkapan *Corporate Social Responsibility* dan Struktur kepemilikan tidak berpengaruh signifikan terhadap Pengungkapan *Corporate Social Responsibility*.

Kata kunci: Media *Exposure*, Profitabilitas, Struktur Kepemilikan, Pengungkapan *Corporate Social Responsibility*

Influence of Media Exposure, Profitability and Ownership Structure on Corporate Social Responsibility Disclosure

By

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Abstract

This research represent a quantitative research which aims to know the influence Media Exposure, Profitability, Ownership Structure to Corporate Social Responsibility Disclosure in Manufacturing company. The populations in this research are 145 of manufacturing company which listed of Indonesia Stock Exchange in 2016. The data were obtained from annual report. Who have corporate social responsibility report and public ownership less than 5%. Technique sampling eliminated using purposive sampling method. Total sample were obtained in this research counted 102 sample from 145 manufacturing company with 1 (one) years period observations. The analysis method in this research are using multiple regression analysis and classical assumption. The result of this research show Media Exposure have influence and significant toward to Corporate Social Responsibility Disclosure, Profitability have influence and significant toward to Corporate Social Responsibility Disclosure and Public Ownership no have influence toward to corporate social responsibility disclosure.

Keywords: *Media Exposure, Profitability, Ownership Structure, Corporate Social Responsibility Disclosure.*