

# **Pengaruh Ukuran Dewan Komisaris, *Leverage*, Ukuran Perusahaan dan Media *Exposure* Terhadap Pengungkapan *Corporate Social Responsibility***

Oleh

**Jiddiyah Sabilla Safwatillah**

## **Abstrak**

Tujuan penelitian ini ialah untuk menguji pengaruh Ukuran Dewan Komisaris, *Leverage*, Ukuran Perusahaan dan Media *Exposure* terhadap Pengungkapan *Corporate Social Responsibility*. Sampel yang digunakan dalam penelitian ini ialah 40 perusahaan manufaktur sektor industri dan kimia yang terdaftar di Bursa Efek Indonesia tahun 2015 sampai dengan 2016. Teknik penentuan sampel menggunakan metode purposive sampling. Data yang digunakan adalah data sekunder. Data sekunder dalam penelitian ini berasal dari Laporan Tahunan yang dipublikasikan di dalam situs resmi BEI yaitu [www.idx.co.id](http://www.idx.co.id). Pengujian hipotesis dalam penelitian ini menggunakan Analisis Regresi Linier Berganda dengan program SPSS 23 dan tingkat signifikan 5%. Hasil penelitian ini menunjukkan bahwa (1) Ukuran Dewan Komisaris berpengaruh signifikan terhadap pengungkapan *Corporate Social Responsibility*, (2) *Leverage* tidak berpengaruh signifikan terhadap pengungkapan *Corporate Social Responsibility*, (3) Ukuran Perusahaan tidak berpengaruh signifikan terhadap pengungkapan *Corporate Social Responsibility*, dan (4) Media *Exposure* tidak berpengaruh signifikan terhadap pengungkapan *Corporate Social Responsibility*.

**Kata kunci:** Ukuran Dewan Komisaris, *Leverage*, Ukuran Perusahaan, Media *Exposure*, Pengungkapan *Corporate Social Responsibility*

***The Influence of Board of Commissioners Size, Leverage, Size Company, and Media Exposure on Corporate Social Responsibility Disclosure***

***By***

**Jiddiyah Sabilla Safwatillah**

***Abstract***

*The purpose of this study is to tested the influence of Board of Commissioners Size, Leverage, Company Size, and Media Exposure on Corporate Social Responsibility Disclosure. This study used industry and chemical sector there are 40 companies listed on Indonesian Stock Exchange (BEI) as the sample in 2015 until 2016. The sampling technique used in this research was purposive sampling method. The data used in this research was secondary data. The secondary data used in this research were from the annual report which was published in the official website of Indonesian Stock Exchange (BEI) [www.idx.co.id](http://www.idx.co.id). Hypothesis examination in this research used Multiple Linear Regression Analysis with SPSS 23 Programme and 5% of significant level. The result of this research shows that (1) Board of Commissioners has significant influence on Corporate Social Responsibility Disclosure, (2) Leverage has no significant influence on Corporate Social Responsibility Disclosure, (3) Company Size has no significant influence on Corporate Social Responsibility Disclosure, (4) Media Exposure has no significant influence on Corporate Social Responsibility Disclosure.*

***Keywords:*** *Board of Commissioners Size, leverage, Company Size, Media Exposure, Corporate Social Responsibility Disclosure.*