

Pengaruh Profitabilitas, Struktur Kepemilikan dan Intensitas *Research & Development* Terhadap *Corporate Social Responsibility Disclosure*

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Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh Profitabilitas, Struktur Kepemilikan dan Intensitas *Research & Development* Terhadap *Corporate Social Responsibility Disclosure*. Dengan menggunakan metode *purposive sampling*, penelitian ini menggunakan 10 perusahaan yang dikategorikan sebagai *high profile industry* pada sektor manufaktur dan jasa yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2013, 2014, 2015, dan 2016. Pengujian hipotesis dalam penelitian ini adalah analisis regresi linear berganda dengan program statistik SPSS 23 dengan menggunakan tingkat signifikansi sebesar 5% (0,05). Hasil dari pengujian yang dilakukan menunjukkan bahwa: (1) terdapat pengaruh signifikan antara Profitabilitas dengan *Corporate Social Responsibility Disclosure*. (2) tidak terdapat pengaruh signifikan antara Struktur Kepemilikan yang diukur dengan persentase kepemilikan asing terhadap *Corporate Social Responsibility Disclosure*. (3) terdapat pengaruh signifikan antara Intensitas *Research & Development* terhadap *Corporate Social Responsibility Disclosure*.

Kata Kunci: Pengungkapan Tanggung Jawab Sosial Perusahaan, Profitabilitas, ROA, Struktur Kepemilikan, Kepemilikan Asing, *Research & Development*.

***The Influence of Profitability, Ownership Structure, and
Research & Development Intensity on Corporate
Social Responsibility Disclosure***

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Abstract

This research is aimed to see whether there are influence of profitability, ownership structure and research & development intensity on corporate social responsibility disclosure. With purposive sampling method this research uses 10 firms are include in high profile industry. The firms listed in Indonesia Stock Exchange (IDX) in the period of 2013, 2014, 2015 and 2016. Hypothesis test in this research is uses multiple linear regression analysis with statistic program SPSS 23 with a significant level of 5% (0,05). The result of these tests indicate that: (1) there in an influence of profitability measured by ROA on Corporate Social Responsibility Disclosure. (2) there is no influence of ownership structure measured by percentage of foreign ownership on Corporate Social Responsibility Disclosure. (3) there is an influence of intensity of research & development on Corporate Social Responsibility Disclosure.

Keywords: Corporate Social Responsibility Disclosure, profitability, return on asset, ownership structure, foreign ownership, research & development.