

EFFECT OF PROFITABILITY, COMPANY SIZE, AND FOREIGN OWNERSHIP OF CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE

By

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Abstract

This study was conducted to examine the effect of Profitability, Company Size, and Foreign Ownership on Corporate Social Responsibility Disclosure on manufacturing companies sub sector food & drink and sub sector pulp & paper listed on Indonesia Stock Exchange period 2014-2017. Sample in this research a number of 12 companies listed in Indonesia Stock Exchange period 2014-2017 with purposive sampling method. Data obtained from the company's annual report that have been in publication. The number of samples was obtained from 12 companies with total 48 samples ready to be analyzed and tested. The analysis technique used is multiple linear regression with significance level of 5%. The results of this study indicate that (1) Profitability has no effect on Corporate Social Responsibility Disclosure, (2) Company Size Affects on Corporate Social Responsibility Disclosure, and (3) Foreign Ownership has no effect on Corporate Social Responsibility Disclosure. The limitations of this study are few companies that have foreign ownership, this making the number of companies that can be used as a sample of research to be a little.

Keyword: *Profitability, Company Size, Foreign Ownership, and Corporate Social Responsibility Disclosure.*

PENGARUH PROFITABILITAS UKURAN PERUSAHAAN DAN KEPEMILIKAN ASING TERHADAP *CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE*

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Abstrak

Penelitian ini dilakukan untuk menguji pengaruh variabel Profitabilitas, Ukuran Perusahaan, dan Kepemilikan Asing Terhadap *Corporate Social Responsibility Disclosure* pada perusahaan manufaktur sub sektor makanan & minuman dan pulp & paper yang terdaftar di Bursa Efek Indonesia periode 2014-2017. Sample dalam penelitian ini sejumlah 12 perusahaan manufaktur yang terdapat di Bursa Efek Indonesia periode 2014-2017 dengan metode *purposive sampling*. Data diperoleh dari laporan tahunan perusahaan yang telah di publikasi. Diperoleh jumlah sampel sebanyak 12 perusahaan dengan total sampel 48 yang siap dianalisis dan diuji. Teknik analisis yang digunakan adalah regresi linear berganda dengan tingkat signifikansi sebesar 5%. Hasil penelitian ini menunjukkan bahwa (1) Profitabilitas tidak berpengaruh terhadap *Corporate Social Responsibility Disclosure*, (2) Ukuran Perusahaan berpengaruh terhadap *Corporate Social Responsibility Disclosure*, dan (3) Kepemilikan Asing tidak berpengaruh terhadap *Corporate Social Responsibility Disclosure*. Keterbatasan penelitian ini hanya sedikit perusahaan yang memiliki kepemilikan saham asing, sehingga membuat jumlah perusahaan yang dapat dijadikan sampel penelitian menjadi sedikit.

Kata Kunci : Profitabilitas, Ukuran Perusahaan, Kepemilikan Asing, dan *Corporate Social Responsibility Disclosure*.