

**Analyse The Influence Of Internal And External Corporate Sides  
Toward The Corporate Social Responsibility Disclosure  
(Empirical Studies In Mining Industry Firms Listed On The  
Indonesian Stock Exchange)**

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***ABSTRACT***

*The objective of this research is to (1) analyse the influence of Internal side of the firm (size firm, profitability ratios, and concentration ownership of public), and (2) the external side of the firms (the public accountant firm's reputation and the audit opinion) on the Corporate Social Responsibility disclosure in sector of the mining industry. This research used annual report data from Indonesian Stock Exchange period of year 2009 - 2011. This research used multiple regression analysis to analyse the data. Testing of hypothesis according to partially use test t and simultan use test F with level significances that used as big as 72,3% ( $\alpha = 0,05$ ).*

*The result of research indicated that: (1) Simultaneously, there are influence significant between size firm, profitability ratios, and concentration of ownership, the public accountant firm's reputation and the audit opinion with the Corporate Social Responsibility disclosure at mining industry; (2) Partially, only size firm and profitability ratios influences significant toward Corporate Social Responsibility disclosure; (3) Concentration ownership of public, the public accountant firm's reputation and the audit opinion did not have influence significant toward Corporate Social Responsibility disclosure at mining industry.*

*Keywords: Profitabilitas, Size, Concentration Ownership of Public, The Public Accountant Firm's Reputation, Audit Opinion, Corporate Social Responsibility*

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui: (1) Pengaruh sisi *internal* perusahaan (Ukuran perusahaan, Rasio profitabilitas, dan Konsentrasi kepemilikan) dan (2) Pengaruh sisi *eksternal* perusahaan (Reputasi KAP dan Opini audit) terhadap pengungkapan *Corporate Social Responsibility* secara bersamaan dan terpisah.

Data yang digunakan dalam penelitian ini diperoleh dari Laporan Keuangan Publikasi *Mining Industry* yang diterbitkan oleh Bursa Efek Indonesia dari tahun 2009 – 2011. Teknik analisis data dalam penelitian ini menggunakan analisis regresi linear berganda. Pengujian hipotesis secara terpisah (parsial) menggunakan uji t dan secara bersamaan (simultan) menggunakan uji F dengan tingkat signifikansi yang digunakan adalah 72,3% ( $\alpha = 0,05$ ). Hasil penelitian menunjukkan bahwa: (1) Ukuran perusahaan, Rasio profitabilitas, Konsentrasi kepemilikan, Reputasi KAP, dan Opini audit secara bersama-sama berpengaruh signifikan terhadap CSR; (2) Ukuran perusahaan dan Rasio profitabilitas secara terpisah berpengaruh signifikan terhadap CSR; (3) Konsentrasi kepemilikan, Reputasi KAP, dan Opini audit secara terpisah tidak berpengaruh signifikan terhadap CSR.

Kata Kunci: Ukuran perusahaan, Rasio profitabilitas, Konsentrasi kepemilikan publik, Reputasi KAP, Opini audit dan *Corporate Social Responsibility*