

**Analisis Faktor-Faktor yang Mempengaruhi Pengungkapan
Corporate Social Responsibility Di Indonesia (Studi Empiris
pada Perusahaan *Property* dan *Real Estate* yang Terdaftar
Di Bursa Efek Indonesia Periode 2012-2014).**

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh Profitabilitas, Ukuran Perusahaan dan Kepemilikan Saham Publik terhadap pengungkapan Corporate Social Responsibility. Populasi yang digunakan adalah Perusahaan *Property* dan *Real Estate* yang terdaftar di Bursa Efek Indonesia periode 2012-2014. Berdasarkan metode *purposive sampling*, sampel yang digunakan berjumlah 75 perusahaan. Hipotesis dalam penelitian ini di uji menggunakan analisis regresi linier berganda.

Hasil penelitian ini menunjukkan bahwa Kepemilikan Saham Publik yang berpengaruh signifikan terhadap pengungkapan *Corporate Social Responsibility*, sedangkan Profitabilitas dan Ukuran Perusahaan tidak berpengaruh signifikan terhadap pengungkapan *Corporate Social Responsibility*.

Kata kunci: Profitabilitas, Ukuran Perusahaan, Kepemilikan Saham Publik, pengungkapan *Corporate Social Responsibility*.

**ANALYSIS OF FACTORS AFFECTING THE DISCLOSURE OF
CORPORATE SOCIAL RESPONSIBILITY IN INDONESIA
(EMPIRICAL STUDY ON THE PROPERTY AND REAL
ESTATE COMPANY LISTED IN INDONESIA STOCK
EXCHANGE PERIODE 2012-2014)**

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ABSTRACT

This study aims to determine the effect of profitability, company size and ownership shares to the public disclosure of corporate social responsibility. The population used is the Property and Real Estate company listed on the Indonesia stock exchange 2012-2014. Based on purposive sampling method, samples used were 75 companies. The hypothesis in this study were tested using multipel linear regression analysis.

The results of this study indicate that a public shareholding significant effect on the disclosure of corporate social responsibility, while the size of the companys, profitability and no significant effect on the disclosure of corporate social responsibility.

Keywords: Profitability, company size, share ownership public disclosure of Corporate Social Responsibility.