

**ANALYSIS OF EFFECT OF SIZE COMPANY, BOARD OF  
COMMISSIONERS, PROFITABILITY AND LEVERAGE DISCLOSURE OF  
CORPORATE SOCIAL RESPONSIBILITY**

*(Empirical Study of Manufacturing Companies Listed in Indonesia Stock  
Exchange Year 2012-2015)*

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*Abstrak*

*Disclosure of Corporate Social Responsibility (CSR) has grown, studies regarding disclosure of Corporate Social Responsibility (CSR) produce different findings. This study aimed to analyze the effect of firm size, board of commissioners, profitability and leverage on the disclosure of Corporate Social Responsibility in companies listed on the Indonesian Stock Exchange (BEI). The population in this research were 124 companies in the period 2012-2015. Samples were taken using purposive sampling method. Sample meeting the criteria by 40 companies. The method of analysis in this study using multiple linear regression analysis.*

*These results indicate that company size, profitability and leverage significant effect on Corporate Social Responsibility while board size has no significant effect on the disclosure of Corporate Social Responsibility in companies listed on the Indonesia Stock Exchange.*

*Keywords: Corporate Social Responsibility, company size, board of commissioners, profitability and leverage*

**ANALISIS PENGARUH UKURAN PERUSAHAAN, DEWAN  
KOMISARIS, PROFITABILITAS DAN *LEVERAGE* TERHADAP  
PENGUNGKAPAN *CORPORATE SOCIAL RESPONSIBILITY***

(Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek  
Indonesia Tahun 2012 - 2015)

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Abstrak

Pengungkapan *Corporate Social Responsibility* (CSR) telah berkembang, penelitian-penelitian mengenai pengungkapan *Corporate Social Responsibility* (CSR) menghasilkan temuan yang berbeda-beda. Penelitian ini bertujuan untuk menganalisis pengaruh ukuran perusahaan, dewan komisaris, profitabilitas dan *leverage* terhadap pengungkapan *Corporate Social Responsibility* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI). Populasi dalam penelitian ini berjumlah 124 perusahaan dalam periode tahun 2012-2015. Sampel diambil menggunakan metode *purposive sampling*. Sample yang memenuhi kriteria sebanyak 40 perusahaan. Metode analisis dalam penelitian ini menggunakan analisis Regresi Linier Berganda.

Hasil penelitian ini menunjukkan bahwa ukuran perusahaan, profitabilitas dan *leverage* berpengaruh signifikan terhadap *corporate sosial responsibility* sedangkan ukuran dewan komisaris tidak berpengaruh signifikan terhadap pengungkapan *Corporate Social Responsibility* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia.

Kata kunci : *Corporate Social Responsibility*, ukuran perusahaan, dewan komisaris, profitabilitas dan *leverage*