

## ABSTRACT

This study aims to determine how much influence the industry type, leverage, company size, and size of the independent commissioners on disclosure of corporate social responsibility. This research was conducted at LQ 45 companies listed on the Indonesia Stock Exchange in 2016-2018.

The data used in this study was obtained from the company financial reports. The sample selection technique used is purposive sampling and obtained by 31 companies. This analysis uses multiple linear regression.

The results of this study indicate that the industry type, leverage, and size of the independent commissioners significantly influence the disclosure of corporate social responsibility, while the size of the company does not significantly influence the disclosure of corporate social responsibility.

Key: industry type, leverage, company size, independent board of commissioners, disclosure of corporate social responsibility



## **ABSTRAK**

Penelitian ini bertujuan untuk mengetahui seberapa besar pengaruh tipe industri, leverage, company size, dan ukuran dewan komisaris independen terhadap pengungkapan corporate social responsibility. Penelitian ini dilakukan pada perusahaan LQ 45 yang terdaftar di BEI tahun 2016-2018.

Data yang digunakan dalam penelitian ini diperoleh dari laporan keuangan perusahaan. Teknik pemilihan sample yang digunakan yaitu purposive sampling dan diperoleh sebanyak 31 perusahaan. Analisis dengan menggunakan regresi linear berganda.

Hasil dari penelitian ini menunjukkan bahwa Tipe Industri, Leverage, dan Ukuran Dewan Komisaris Independen berpengaruh signifikan terhadap pengungkapan corporate social responsibility, sedangkan Company Size tidak berpengaruh signifikan terhadap pengungkapan corporate social responsibility.

Kunci: tipe industri, leverage, company size, dewan komisaris independen, pengungkapan corporate social responsibility

