

ABSTRAK

Penelitian ini merupakan studi empiris untuk mengetahui pengaruh profitabilitas (ROA), proporsi dewan komisaris independen (DKOM), *leverage* (LEV), kepemilikan saham asing (FO) dan kepemilikan saham publik (PS) pada Perusahaan yang menerbitkan Laporan Keberlanjutan dan terdaftar di Bursa Efek Indonesia Periode 2013 - 2014.

Adapun penelitian ini menggunakan metode *purposive sampling* untuk pengambilan sampel. Sedangkan pengumpulan data menggunakan metode observasi dan studi kepustakaan yang didasarkan pada *annual report* dan laporan keuangan yang dipublikasikan oleh Bursa Efek Indonesia (BEI), sampel dalam penelitian ini adalah 26 perusahaan yang menerbitkan Laporan Keberlanjutan dan terdaftar di bursa efek Indonesia periode tahun 2013 – 2014, sehingga diperoleh sebanyak 52 sampel. Metode analisis data dalam penelitian ini menggunakan analisis regresi linear.

Hasil penelitian menunjukkan bahwa proporsi dewan komisaris independen berpengaruh positif signifikan terhadap CSR *Disclosure*, *leverage* berpengaruh negatif signifikan terhadap CSR *Disclosure* sedangkan profitabilitas, kepemilikan saham asing dan kepemilikan saham publik tidak berpengaruh signifikan terhadap CSR *Disclosure*.

Kata Kunci : Profitabilitas, Proporsi Dewan Komisaris Independen, *Leverage*, Kepemilikan Saham Asing, Kepemilikan Saham Publik dan Corporate Social Responsibility (CSR)

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ABSTRACT

This research is an empirical study to determine the effect of profitability (ROA), the proportion of independent board (DKOM), leverage (LEV), foreign ownership (FO) and the public shareholding (PS) in the company that published the Sustainability Report and listed on the Stock Exchange Indonesia Period 2013-2014.

As this study using purposive sampling method for sampling. While collecting data using the method of observation and literature study based on the annual report and the financial statements published by the Indonesia Stock Exchange (BEI), the sample in this study were 26 companies that publishes Sustainability Report and listed on the exchange effect of Indonesia-year period from 2013 to 2014, so that acquired as many as 52 samples. Methods of data analysis in this study uses linear regression analysis.

The results showed that the proportion of independent board significant positive effect on CSR Disclosure, leverage significant negative effect on CSR Disclosure whereas profitability, foreign ownership and public shareholding no significant effect on CSR Disclosure.

Keywords : Profitability, Proportion of Independent Board of Commissioners, Leverage, Foreign Ownership, Public Shareholding and Corporate Social Responsibility (CSR)





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