

**PENGARUH PROFITABILITAS, *LEVERAGE*, *SIZE* DAN *GROWTH*
TERHADAP PENGUNGKAPAN *CORPORATE SOCIAL
RESPONSIBILITY*(CSR)
(Studi Empiris Pada Emiten Pertambangan dan *Agriculture*)
di Bursa Efek Indonesia Periode 2011-2013**

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ABSTRAK

Penelitian ini bertujuan untuk mengkaji pengaruh profitabilitas, *leverage*, *size* dan *growth* terhadap pengungkapan *corporate social responsibility* (CSR) (study empiris pada perusahaan pertambangan dan *agriculture* yang terdaftar di Bursa Efek Indonesia). Teknik analisis data yang digunakan adalah teknik analisis regresi berganda.

Jenis penelitian yang digunakan adalah penelitian kausal. Populasi yang digunakan dalam penelitian ini adalah perusahaan pertambangan dan *agriculture* yang terdaftar di Bursa Efek Indonesia periode 2011-2013. Pengambilan sampel dilakukan dengan *purposive* sampling. Sampel yang digunakan adalah 42 perusahaan (126 sampel).

Hasil penelitian menunjukkan bahwa (1) profitabilitas tidak berpengaruh signifikan terhadap pengungkapan *Corporate Social Responsibility* (2) *leverage* tidak berpengaruh signifikan terhadap pengungkapan *Corporate Social Responsibility*, (3) *size* berpengaruh signifikan terhadap pengungkapan *Corporate Social Responsibility*, (4) *growth* tidak berpengaruh signifikan terhadap pengungkapan *Corporate Social Responsibility*.

Kata Kunci : Profitabilitas, *leverage*, *size*, *growth*, dan pengungkapan *corporate social responsibility*

***THE INFLUENCE OF PROFITABILITY, LEVERAGE, SIZE AND
GROWTH ON CORPORATE SOCIAL RESPONSIBILITY (CSR)
(Empirical Study of Mining and Agriculture Emiten)
In Indonesian Stock Exchange (BEI) Period 2011-2013***

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ABSTRACT

This study aims to examine the influence of profitability, leverage, size and growth to the corporate social responsibility (CSR) disclosure (empirical study of mining and agriculture company listed Indonesia Stock Exchange). Data analysis techniques used in this study is multiple regression analysis techniques.

This type of research is causal research. The population in this study is a mining and agriculture company listed on the Indonesian stock exchange period 2011-2013. Sampling was done by purposive sampling. The samples used were 42 companies (126 sample).

The result showed that: (1) the profitability no significant effect on corporate corporate social responsibility (CSR) disclosure, (2) the leverage no significant effect on corporate social responsibility (CSR) disclosure, (3) the size significant effect on corporate sosial responsibility (CSR) disclosure, (4) the growth no significant effect on corporate social responsibility (CSR) disclosure.

Key words: profitability, leverage, size, growth, and corporate social responsibility disclosure