

ABSTRAK

Penelitian ini bertujuan untuk mengetahui : (1)Pengaruh profitabilitas terhadap pengungkapan *Corporate Social Responsibility*; (2)Pengaruh Kepemilikan Manajerial terhadap pengungkapan *Corporate Social Responsibility*; (3) Pengaruh Kepemilikan Institusional terhadap pengungkapan *Corporate Social Responsibility*. Sampel penelitian ini adalah perusahaan perbankan yang sudah terdaftar di Bursa Efek Indonesia periode tahun 2011-2013 dengan menggunakan purposive sampling. Ada 24 perusahaan yang memenuhi semua kriteria pada penelitian ini. Penelitian ini menggunakan analisa regresi berganda.

Hasil penelitian menunjukkan bahwa (1) ada pengaruh signifikan secara simultan dari profitabilitas, kepemilikan manajerial dan kepemilikan institusional terhadap pengungkapan *corporate social responsibility*; (2) secara parsial, profitabilitas berpengaruh secara signifikan terhadap pengungkapan *corporate social responsibility*, sedangkan kepemilikan manajerial dan kepemilikan institusional tidak berpengaruh signifikan terhadap pengungkapan *corporate social responsibility*.

Kata kunci : Profitabilitas, Manajemen Kepemilikan, Manajemen Institusional, *Corporate Social Responsibility*

ABSTRACT

This study aims to understand about: (1) effects of profitability to Corporate Social Responsibility disclosure; (2) effects of managerial ownership to Corporate Social Responsibility disclosure; and (3) effects of institutional ownership to Corporate Social Responsibility disclosure. This study samples against banking company listed in 2011-2013 Indonesian Stock Exchange (Bursa Efek Jakarta) using purposive sampling method. There are 24 (twenty four) companies that fulfill this criteria. This study uses multiple regression analysis method.

This study result shows that (1) there are significant effects simultaneously from profitability, managerial ownership, and institutional ownership against Corporate Social Responsibility disclosure; (2) partially, profitability significantly affects Corporate Social Responsibility disclosure, while managerial ownership and institutional ownership does not significantly affect Corporate Social Responsibility disclosure.

Keywords: *profitability, managerial ownership, institutional ownership, Corporate Social Responsibility*

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