

ABSTRAK

PENGARUH PROFITABILITAS, UKURAN PERUSAHAAN, DAN STRUKTUR KEPEMILIKAN TERHADAP PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2013-2017

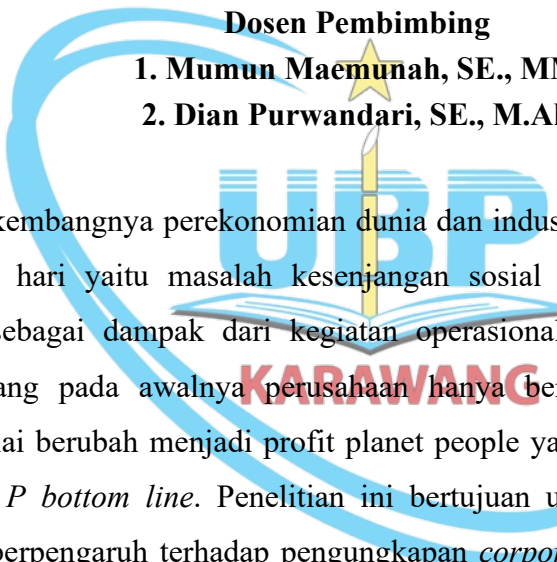
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Semakin berkembangnya perekonomian dunia dan industri hal yang akan muncul di kemudian hari yaitu masalah kesenjangan sosial dan masalah eksploitasi lingkungan sebagai dampak dari kegiatan operasional perusahaan. Perubahan pemikiran yang pada awalnya perusahaan hanya berfokus pada keuntungan sekarang mulai berubah menjadi profit planet people yang lebih di kenal dengan istilah *triple P bottom line*. Penelitian ini bertujuan untuk mengetahui faktor-faktor yang berpengaruh terhadap pengungkapan *corporate social responsibility*, dengan variabel independen berupa profitabilitas yang diwakili oleh Return On Asset (ROA), ukuran perusahaan, serta struktur kepemilikan yaitu kepemilikan institusional dan kepemilikan manajerial. Data diambil dari laporan tahunan perusahaan tercatat di Bursa Efek Indonesia, dengan jumlah sampel 14 perusahaan manufaktur sektor industri barang konsumsi selama periode tahun 2013-2017.

Hasil penelitian menunjukkan bahwa variabel profitabilitas secara parsial tidak berpengaruh terhadap pengungkapan CSR, variabel ukuran perusahaan secara parsial berpengaruh positif terhadap pengungkapan CSR, variabel kepemilikan institusional secara parsial berpengaruh negatif terhadap pengungkapan CSR, dan

variabel kepemilikan manajerial secara parsial tidak berpengaruh terhadap pengungkapan CSR

Kata kunci: Corporate Social Responsibility, Profitabilitas, Ukuran Perusahaan
Kepemilikan Institusional, Kepemilikan Manajerial



ABSTRACT

THE INFLUENCE OF PROFITABILITY, COMPANY SIZE, AND OWNERSHIP STRUCTURE ON CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE IN MANUFACTURING COMPANIES LISTED ON INDONESIA STOCK EXCHANGE IN YEAR 2013-2017

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The development of the world economy and industry things that will emerge in the future are the problem of social inequality and the problem of environmental exploitation as a result of the company's operational activities. Changes in mind that at first the company only focused on profits now began to turn into profit planet people who are better known as the triple P bottom line. This study aims to determine the factors that influence the disclosure of corporate social responsibility, with an independent variable in the form of profitability represented by Return on Assets (ROA), company size, and ownership structure, namely institutional ownership and managerial ownership. Data is taken from annual reports of companies listed on the Indonesia Stock Exchange, with a total sample of 14 manufacturing companies in the consumer goods industry sector for the period 2013-2017.

The results showed that the profitability variable partially had no effect on CSR disclosure, the company size variable partially had a positive effect on CSR disclosure, institutional ownership variables partially had a negative effect on CSR disclosure, and the managerial ownership variable partially had no effect on CSR disclosure

Keywords: Corporate Social Responsibility, Profitability, Company Size, Institutional Ownership, Managerial Ownership