ABSTRACT

Corporate Social Responsibility (CSR) is a mechanism for an organization to voluntarily integrate environmental and social concerns into operations and their interactions with stakeholders that exceed organizational responsibilities in the legal field. The purpose of this study was to determine the effect of company size (size), profitability, leverage, the board size, industry type (profile), management ownership, liquidity, and company age on corporate social responsibility.

The population consists of companies listed on the Indonesia Stock Exchange from the manufacturing industry in 2013-2016. Samples were collected based on purposive sampling and produced 150 companies as the final sample. The sample analysis unit for 2013-2016 was 114 annual reports. Data was collected from annual reports and company sites, and analyzed by multiple regression analysis. The results showed that company size, profitability, the board size, industry type, management ownership, and company age had a significant influence on CSR (CSR) disclosure, but other variables which were leverage and liquidity did not have a significant effect on management company risk.

Keywords: Corporate Social Responsibility, Company Size, Profitability, Leverage, The Board Size, Industry Type, Management Ownership, Liquidity and Company Age

ABSTRAK

Corporate Social Responsibility (CSR) merupakan suatu mekanisme bagi suatu organisasi untuk secara sukarela mengintegrasikan perhatian terhadap lingkungan dan sosial kedalam operasi serta interaksinya dengan *stakeholder* yang melebihi tanggung jawab organisasi di bidang hukum. Tujuan penelitian ini untuk mengetahui pengaruh ukuran perusahaan (*size*), profitabilitas, *leverage*, ukuran dewan komisaris, tipe industri (*profile*), kepemilikan manajemen, likuiditas, dan umur perusahaan terhadap pengungkapan tanggung jawab sosial (*Corporate Social Responsibility*).

Populasi terdiri dari perusahaan yang terdaftar di Bursa Efek Indonesia dari industri manufaktur pada tahun 2013-2016. Sampel dikumpulkan berdasarkan purposive sampling dan menghasilkan 150 perusahaan sebagai sampel akhir. Unit analisis sampel untuk tahun 2013-2016 sebanyak 114 *annual report.* Data dikumpulkan dari laporan tahunan dan situs perusahaan, dan dianalisis dengan analisis regresi berganda. Hasil penelitian menunjukkan bahwa ukuran perusahaan, profitabilitas, ukuran dewan komisaris, tipe industri, kepemilikan manajemen, dan umur perusahaan memiliki pengaruh yang signifikan terhadap pengungkapan tanggung jawab sosial (CSR), namun variabel lain yang merupakan *leverage* dan likuiditas tidak memiliki pengaruh yang signifikan terhadap manajemen risiko perusahaan.

Kata Kunci : Corporate Social Responsibility, Ukuran Perusahaan, Profitabilitas, *Leverage*, Ukuran Dewan Komisaris, Tipe Industri, Kepemilikan Manajemen, Likuiditas dan Umur Perusahaan