

INTISARI

Tujuan penelitian ini bertujuan untuk mengetahui pengaruh kepemilikan institusional, kepemilikan asing, profitabilitas, ukuran dewan komisaris secara parsial dan simultan terhadap pengungkapan tanggung jawab sosial perusahaan pada perusahaan manufaktur di Bursa Efek Indonesia periode 2013-2015.

Sampel diambil dengan menggunakan metode *purposive sampling*. Populasi dalam penelitian ini adalah semua perusahaan manufaktur yang sudah dan masih terdaftar di Bursa Efek Indonesia periode 2013-2015. Dari populasi sebanyak 150 perusahaan manufaktur diperoleh 27 perusahaan manufaktur sebagai sampel dengan periode pengamatan selama 3 tahun (2013-2015). Data dianalisis dengan menggunakan analisis regresi linier berganda.

Berdasarkan hasil analisis data disimpulkan bahwa kepemilikan institusional berpengaruh signifikan positif terhadap CSRD, sehingga hipotesis pertama diterima. Kepemilikan asing tidak berpengaruh signifikan terhadap CSRD, sehingga hipotesis kedua ditolak. Profitabilitas berpengaruh signifikan negatif terhadap CSRD, sehingga hipotesis ketiga diterima. Ukuran dewan komisaris berpengaruh signifikan positif terhadap CSRD, sehingga hipotesis keempat diterima. Hasil uji kesesuaian model menunjukkan bahwa secara simultan kepemilikan institusional, kepemilikan asing, profitabilitas, ukuran dewan komisaris berpengaruh terhadap pengungkapan tanggung jawab sosial perusahaan.

Kata kunci: CSRD, kepemilikan institusional, kepemilikan asing, profitabilitas, ukuran dewan komisaris

ABSTRACT

The purpose of this study purpose to determine the effect of institutional ownership, foreign ownership, profitability, size of board commissioner partially and simultaneously on the disclosure of corporate social responsibility in manufacturing companies in Indonesia Stock Exchange 2013-2015 period. Samples were taken by using purposive sampling method. The population in this study are all manufacturing companies that have been and are still listed in the Indonesia Stock Exchange 2013-2015 period. From a population of 150 manufacturing companies acquired 27 manufacturing company in the sample with the observation period of 3 years (2013-2015). Data were analyzed using multiple linear regression analysis.

Based on the analysis concluded that institutional ownership has positive significant effect on the CSRD, so the first hypothesis is accepted. Foreign ownership is no significant effect on CSRD, so that the second hypothesis is rejected. Profitability significant negative effect on CSRD, so the third hypothesis is accepted. Size of board commissioner significantly positive effect on the CSRD, so that the fourth hypothesis is accepted. Fitness model test results showed that simultaneous institutional ownership, foreign ownership, profitability, size of board commissioner effect on the disclosure of corporate social responsibility.

Keywords: CSRD, institutional ownership, foreign ownership, profitability, size of board commissioner