

## INTISARI

Penelitian ini bertujuan untuk membuktikan apakah variabel independen yang dilibatkan dalam penelitian terbukti secara empiris mempengaruhi pengungkapan *Corporate Social Responsibility* (CSR) antara perusahaan DES dan non DES yang terdaftar pada BEI tahun 2015. Pengukuran variabel dependen menggunakan indeks GRI G4 dan model penelitian adalah studi komparasi pada dua subjek yaitu perusahaan DES dan non DES yang terdaftar pada BEI tahun 2015. Teknik analisis penelitian menggunakan pendekatan “kuantitatif” dengan alat analisis data berupa *Statistical Package for the Social Sciences* (SPSS ver.20). Pemilihan sampel menggunakan metode *purposive sampling*.

Berdasarkan analisis yang telah dilakukan diperoleh hasil sebanyak empat variabel yaitu ukuran komite audit, frekuensi rapat komite audit, efisiensi perusahaan dan pertumbuhan perusahaan berpengaruh positif signifikan terhadap pengungkapan CSR pada perusahaan DES, serta tiga variabel yaitu ukuran komite audit, efisiensi perusahaan dan pertumbuhan perusahaan berpengaruh positif signifikan terhadap pengungkapan CSR perusahaan non DES.

Kata kunci: CSR, ukuran komite audit, frekuensi rapat komite audit, umur perusahaan, efisiensi perusahaan, pertumbuhan perusahaan, internasionalisasi perusahaan

## **ABSTRACT**

This study aims to verify whether the independent variables that are included in the study are empirically proven to affect the disclosure of Corporate Social Responsibility (CSR) between DES and non DES Company listed on the Stock Exchange in 2015. Measurement of the dependent variable using the index GRI G4 and model of research is a comparative study on the two subjects, namely DES and non DES Company listed on the Stock Exchange in 2015. The technique that is used on research analysis is "quantitative" with data analysis tools such as Statistical Package for the Social Sciences (SPSS ver.20). And the sample selection using purposive sampling method.

Based on the analysis that has been done shows a total of four variables namely the size of the audit committee, the meeting frequency of audit committee, the company's efficiency and growth companies significant positive effect on the disclosure of CSR in the company DES, as well as three variables which are the size of the audit committee, the efficiency of the company and the company's growth has positive effect significantly to the company's CSR disclosure of non-DES.

Keywords: CSR, the size of the audit committee, the audit committee meeting frequency, age of the company, the company's efficiency, growth, internationalization of companies