

## INTISARI

Penelitian ini bertujuan untuk mengetahui: (1) pengaruh positif signifikan leverage terhadap pengungkapan *corporate social responsibility*; (2) pengaruh positif signifikan ukuran perusahaan terhadap pengungkapan *corporate social responsibility*; (3) pengaruh positif signifikan kepemilikan manajerial terhadap pengungkapan *corporate social responsibility*; (4) pengaruh positif signifikan profitabilitas terhadap pengungkapan *corporate social responsibility*; (5) pengaruh positif signifikan ukuran dewan komisaris terhadap pengungkapan *corporate social responsibility*; (6) pengaruh positif signifikan jumlah rapat komite audit terhadap pengungkapan *corporate social responsibility*. Penelitian ini menggunakan 66 sampel perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia dan 66 sampel perusahaan manufaktur yang terdaftar di Bursa Malaysia tahun 2015. Metode pemilihan sampel yang digunakan adalah purposive sampling. Analisis data menggunakan uji statistik deskriptif, uji asumsi klasik terdiri dari uji normalitas, uji autokorelasi, uji multikolinearitas, uji heteroskedastisitas, uji beda Indonesia dan Malaysia menggunakan independent sampel t – test, uji perbandingan pengaruh Indonesia dan Malaysia menggunakan uji chow dan uji hipotesis menggunakan regresi linear berganda.

Hasil penelitian di Indonesia menunjukkan bahwa: (1) leverage berpengaruh positif terhadap pengungkapan *corporate social responsibility*; (2) ukuran perusahaan tidak berpengaruh positif terhadap pengungkapan *corporate social responsibility*; (3) kepemilikan manajerial tidak berpengaruh positif terhadap pengungkapan *corporate social responsibility*; (4) profitabilitas berpengaruh positif terhadap pengungkapan *corporate social responsibility*; (5) jumlah rapat komite audit tidak berpengaruh positif terhadap pengungkapan *corporate social responsibility*; (6) ukuran dewan komisaris tidak berpengaruh negatif terhadap pengungkapan *corporate social responsibility*.

Hasil penelitian di Malaysia menunjukkan bahwa: (1) leverage tidak berpengaruh positif terhadap pengungkapan *corporate social responsibility*; (2) ukuran perusahaan berpengaruh positif terhadap pengungkapan *corporate social responsibility*; (3) kepemilikan manajerial tidak berpengaruh positif terhadap pengungkapan *corporate social responsibility*; (4) profitabilitas tidak berpengaruh positif terhadap pengungkapan *corporate social responsibility*; (5) jumlah rapat komite audit tidak berpengaruh positif terhadap pengungkapan *corporate social*

*responsibility*; (6) ukuran dewan komisaris tidak berpengaruh negatif terhadap pengungkapan *corporate social responsibility*.

Kemudian hasil uji beda menggunakan independent sampel t – test dan uji chow menunjukkan hasil bahwa: (1) terdapat perbedaan tingkat pengungkapan *corporate social responsibility*; (2) terdapat perbedaan pengaruh leverage, ukuran perusahaan, kepemilikan manajerial, profitabilitas, ukuran dewan komisaris, dan jumlah rapat komite audit terhadap pengungkapan *corporate social responsibility* di Indonesia dan Malaysia; (3) terdapat perbedaan pengaruh pengungkapan corporate social responsibility di Indonesia dan Malaysia

Kata kunci: *leverage*, ukuran perusahaan, kepemilikan manajerial, profitabilitas, ukuran dewan komisaris, dan jumlah rapat komite audit, pengungkapan *corporate social responsibility*

## ABSTRACT

This study aims to find out: (1) the positive significant of leverage impact on corporate social responsibility disclosure; (2) the positive significant impact of firm size on corporate social responsibility disclosure; (3) the positive significant effect in managerial ownership on corporate social responsibility disclosure; (4) the positive significant impact of profitability on corporate social responsibility disclosure; (5) the positive significant effect of the size of the board of commissioners on the disclosure of corporate social responsibility; (6) the positive significant effect of the number of audit committee meetings on corporate social responsibility disclosure. This study uses 66 samples of manufacturing companies listed on the Indonesia Stock Exchange and 66 samples of sample companies manufacturing companies listed on Bursa Malaysia 2015. Purposive sampling is chosen as sample selection method. Data analysis using descriptive statistic test, classical assumption test consist of normality test, autocorrelation test, multicollinearity test, heteroscedasticity test, Indonesia and Malaysia different test using independent sample t-test, comparative test of Indonesia and Malaysia influence using chow test and hypothesis test using regression Linear multiple.

The result of research in Indonesia shows that: (1) leverage has a positive effect on corporate social responsibility disclosure; (2) firm size has no positive effect on corporate social responsibility disclosure; (3) managerial ownership does not positively affect the disclosure of corporate social responsibility; (4) profitability has a positive effect on disclosure of corporate social responsibility; (5) the number of audit committee meetings has no positive effect on the disclosure of corporate social responsibility; (6) the size of the board of commissioners does not negatively affect the disclosure of corporate social responsibility.

The results of the study in Malaysia shown that: (1) leverage does not positively affect the disclosure of corporate social responsibility; (2) firm size has a positive effect on corporate social responsibility disclosure; (3) managerial ownership does not positively affect the disclosure of corporate social responsibility; (4) profitability has no positive effect on disclosure of corporate social responsibility; (5) the number of audit committee meetings has no positive effect on the disclosure of corporate social responsibility; (6) the size of the board of commissioners does not negatively affect the disclosure of corporate social responsibility.

Then the result of different test using independent sample t - test and chow test shown result that: (1) there is difference of disclosure level of corporate social responsibility; (2) there are differences in the effect of leverage, firm size, managerial ownership, profitability, board size, and number of audit committee meetings on disclosure of corporate social responsibility in Indonesia and Malaysia; (3) there are differences in corporate social responsibility disclosure in Indonesia and Malaysia.

*Keywords: leverage, firm size, managerial ownership, profitability, board size, and number of audit committee meetings, disclosure of corporate social responsibility*