

INTISARI

Tujuan dari penelitian ini adalah untuk menguji dan mendapatkan bukti empiris mengenai pengaruh profitabilitas, likuiditas, *growth*, *media exposure* dan kinerja lingkungan terhadap pengungkapan *Corporate Social Responsibility* (CSR) pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2013-2015. Sampel ditentukan dengan metode *purposive sampling*, sehingga diperoleh total sampel sebanyak 22 perusahaan. Metode analisis dari penelitian ini menggunakan analisis statistik deskriptif dan analisis regresi linier berganda dengan program SPSS versi 20.

Hasil penelitian menunjukkan bahwa profitabilitas dan likuiditas tidak berpengaruh terhadap pengungkapan *Corporate Social Responsibility*. Variabel *growth* berpengaruh negatif signifikan terhadap pengungkapan *Corporate Social Responsibility*. Variabel *media exposure* dan kinerja lingkungan berpengaruh positif terhadap pengungkapan *Corporate Social Responsibility*.

Kata Kunci: *Corporate Social Responsibility* (CSR), Bursa Efek Indonesia (BEI), Profitabilitas, Likuiditas, *Growth*, *Media Exposure*, Kinerja Lingkungan

ABSTRACT

This research aim in to test and get empirical evidence about the influence of the profitability, liquidity, growth, media exposure and environmental performance towards tendency's Corporate Social Responsibility disclosure in manufacturing companies listed in Indonesia Stock Exchange (IDX) in 2013-2015. The sample was determined by purposive sampling method, in order obtain a total sample of 22 companies. Methods of this analysis research is using descriptive statistical analysis and multiple linear regression analysis using SPSS version 20.

The result show that profitability and liquidity does not affect on Corporate Social Responsibility disclosure. Growth variable give negative influence toward the disclosure of Corporate Social Responsibility. Media exposure and environmental performance variable give positive influence toward the disclosure of Corporate Social Responsibility.

Keyword: *Corporate Social Responsibility, Indonesia Stock Exchange, profitability, liquidity, growth, media exposure, environmental performance*