

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh profitabilitas, ukuran perusahaan, kepemilikan saham publik dan likuiditas terhadap pengungkapan *corporate social responsibility*. Pengungkapan *corporate social responsibility* diukur berdasarkan indikator *Global Reporting Initiative* versi empat (GRI G4). Sampel penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2013-2015. Data yang digunakan dalam penelitian ini diambil dengan menggunakan metode *purposive sampling*. Alat analisis untuk menguji hipotesis yaitu analisis regresi berganda dengan menggunakan program SPSS 21.0.

Hasil penelitian ini menunjukkan bahwa profitabilitas, ukuran perusahaan dan likuiditas berpengaruh positif terhadap pengungkapan *corporate social responsibility*. Sedangkan, kepemilikan saham publik tidak berpengaruh terhadap pengungkapan *corporate social responsibility*.

Kata kunci: Profitabilitas, Ukuran Perusahaan, Kepemilikan Saham Publik, Likuiditas, Pengungkapan *corporate social responsibility*

ABSTRACT

This research aims to examine the influence of profitability, size company, public shareholding and liquidity on corporate social responsibility disclosure. Corporate social responsibility disclosure is measured based on Global Reporting Initiative indicator version four (GRI G4). The sample in this research were manufacturing companies listed in Indonesian Stock Exchange (ISX) of year 2013-2015. The data used in this research taken by purposive sampling. The analysis tool in order to test the hypothesis was multiple regression by using SPSS 21.0.

The result of this research showed that profitability, size company, and liquidity has positive effect on corporate social responsibility disclosure. Meanwhile, public shareholding has no effect on corporate social responsibility disclosure.

Keywords: Profitability, Size Company, Public Shareholding, Liquidity, Corporate Social Responsibility disclosure.