

INTISARI

Penelitian ini bertujuan untuk menganalisis pengaruh karakteristik perusahaan, ukuran dewan komisaris, dan struktur kepemilikan terhadap pengungkapan *Corporate Social Responsibility* (CSR). Sampel berjumlah 126 perusahaan yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2014-2016 dipilih menggunakan metode *purposive sampling*. Metode yang digunakan untuk menganalisis data adalah metode regresi linier berganda dengan menggunakan SPSS 20. Hasil penelitian menunjukkan bahwa *leverage*, struktur kepemilikan manajerial, dan struktur kepemilikan institusional tidak berpengaruh terhadap pengungkapan *Corporate Social Responsibility* (CSR). Sedangkan profitabilitas, likuiditas, ukuran perusahaan, ukuran dewan komisaris, dan struktur kepemilikan asing berpengaruh positif terhadap pengungkapan *Corporate Social Responsibility* (CSR).

Kata Kunci: *Corporate Social Responsibility* (CSR), profitabilitas, likuiditas, *leverage*, ukuran perusahaan, ukuran dewan komisaris, dan struktur kepemilikan.

ABSTRACT

The purpose of this study is to analyze the impact of corporate characteristics, size of board of commissioners, and ownership structure to the Corporate Social Responsibility (CSR) Disclosure. The samples in this research were 126 companies listed in Indonesia Stock Exchange (IDX) in the period of 2014 to 2016 selected through purposive sampling. The method used to data analyze is multiple linear regression using SPSS 20. The result of this research showed that leverage, managerial ownership, and institutional ownership has no impact to the Corporate Social Responsibility (CSR) Disclosure. While profitability, liquidity, firm size, size of board of commissioners, and foreign ownership has impact to the Corporate Social Responsibility (CSR) Disclosure.

Keywords: Corporate Social Responsibility (CSR) Disclosure, profitability, liquidity, leverage, firm size, size of board of commissioners, and ownership structure.