

**ANALYSIS OF FACTORS AFFECTING CORPORATE SOCIAL  
RESPONSIBILITY DISCLOSURE IN THE COMPANY  
ANNUAL FINANCIAL REPORT  
(An Empirical Study of Non-Financial Companies in the Indonesia Stock  
Exchange)**

**By:**

**M. MONICA DAMAYANTI**

**ABSTRACT**

The objective of this study was to obtain empirical evidence on the analysis of factors affecting the Corporate Social Responsibility disclosure in the company annual financial statements. The dependent variable of this study was Corporate Social Responsibility and the independent variables of this study Company Size, Profitability, Leverage, Board of Commissioners Size, and Managerial Share Ownerships. The sample used in this study was non-financial companies listed on the Indonesia Stock Exchange in the period of 2013-2015. The sampling technique was determined by purposive sampling method; while, the analytical method was multiple linear regression with SPSS V.20 tool. The result of this study was that Company Size had the significance effect by 0.357, Profitability had the significance effect by 0.133, Leverage had the significance effect by 0.377, Board of Commissioners Size had the significance effect by 0.000, and Managerial Ownership had the significance effect by 0.618. Therefore, it was concluded that the Board of Commissioners size affected the Corporate Social Responsibility disclosure; while, Company Size, Profitability, Leverage, and Managerial Share Ownership affected on Corporate Social Responsibility the disclosure.

**Keywords: Corporate Social Responsibility, Company Size, Profitability, Leverage, Size of Board of Commissioners, Managerial Share Ownership**

**ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI  
PENGUNGKAPAN *CORPORATE SOCIAL RESPONSIBILITY* DALAM  
LAPORAN KEUANGAN TAHUNAN PERUSAHAAN  
(Studi Empiris Perusahaan Non Keuangan di Bursa Efek Indonesia)**

**Oleh:**

**M. MONICA DAMAYANTI**

**ABSTRAK**

Penelitian ini bertujuan untuk mendapatkan bukti empiris mengenai Analisis faktor – faktor yang mempengaruhi pengungkapan *Corporate Social Responsibility* dalam laporan keuangan tahunan perusahaan dengan variabel dependent adalah *Corporate Social Responsibility* dan variabel independent adalah Ukuran Perusahaan, Profitabilitas, *Leverage*, Ukuran Dewan Komisaris dan Kepemilikan Saham Manajerial. Sampel yang digunakan dalam penelitian ini adalah perusahaan non keuangan yang terdaftar di Bursa Efek Indonesia dengan periode 2013-2015. Teknik pengambilan sampel ditentukan dengan metode purposive sampling, sedangkan metode analisis yang digunakan adalah regresi linier berganda dengan alat SPSS V.20. Penelitian ini menghasilkan bahwa Ukuran Perusahaan memiliki signifikansi sebesar 0,357, Profitabilitas memiliki signifikansi sebesar 0,133, *Leverage* memiliki signifikansi sebesar 0,377, Ukuran Dewan Komisaris memiliki signifikansi sebesar 0,000, Kepemilikan Saham Manajerial memiliki signifikansi sebesar 0,618. Sehingga dapat disimpulkan bahwa Ukuran Dewan Komisaris berpengaruh terhadap pengungkapan *Corporate Social Responsibility*. Sedangkan Ukuran Perusahaan, Profitabilitas, *Leverage* dan Kepemilikan Saham Manajerial tidak berpengaruh terhadap pengungkapan Corporate Social Responsibility.

Kata Kunci : *Corporate Social Responsibility*, Ukuran Perusahaan, Profitabilitas, *Leverage* Ukuran Dewan Komisaris, Kepemilikan Saham Manajerial