ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh kinerja keuangan dan ukuran perusahaan terhadap pengungkapan *Corporate Social Responsibility* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia selama periode 2011-2012. Sampel yang digunakan dalam penelitian ini sebanyak 70 perusahaan manufaktur yang diambil dengan metode *purposive sampling*. Variabel independen yang digunakan adalah *Net Profit Margin* (NPM), *Return on Equity* (ROE), *Return on Asset* (ROA), *Earning per Share* (EPS), *Debt To Equity* (DER), ukuran perusahaan *(SIZE)* dan variabel dependennya adalah pengungkapan *Corporate Social Responsibility*. Uji hipotesis menggunakan uji F dan uji t. Penelitian ini juga menggunakan uji Chow dan uji Hausman. Penelitian ini menggunakan metode analisis regresi data panel yang diolah dengan bantuan software Eviews 7.0. Berdasarkan hasil analisis dalam penelitian ini, diperoleh hasil bahwa variabel *Return on Asset* (ROA) dan ukuran perusahaan *(SIZE)* berpengaruh positif terhadap pengungkapan *Corporate Social Responsibility*, sedangkan variabel *Net Profit Margin* (NPM) berpengaruh negatif terhadap pengungkapan *Corporate Social Responsibility*. Variabel *Return on Equity* (ROE), *Earning per Share* (EPS)*,* dan *Debt To Equity* (DER) tidak berpengaruh signifikan terhadap pengungkapan *Corporate Social Responsibility*.

Kata Kunci: pengungkapan *Corporate Social Responsibility,* NPM, ROE, ROA, EPS, DER, kinerja keuangan perusahaan, ukuran perusahaan, metode analisis data panel

ABSTRACT

The purpose of this paper aims to determine the effect of the financial performance and company size on Corporate Social Responsibility disclosure in manufacturing company listed on the Indonesia Stock Exchange during the period 2011-2012. The number of samples used were 70 manufacturing company taken purposive sampling. Independent variable used, which is Net Profit Margin (NPM), Return on Equity (ROE), Return on Asset (ROA), Earning per Share (EPS), Debt To Equity (DER), large of company (SIZE) and dependent variable, namely Corporate Social Responsibility disclosure. Data analysis technique used is regression data panel method that was processed using Eviews 7.0. Test hypotheses using F and t test. Moreover, we also tested using chow test and hausman test. The result showed that variable ROA dan *SIZE* has a positive influence significantly to Corporate Social Responsibility disclosure, meanwhile variable NPM has a negative influence significantly to Corporate Social Responsibility disclosure. Variable ROE, EPS, and DER do not affect significantly to Corporate Social Responsibility disclosure.

Keywords: Corporate Social Responsibility disclosure, NPM, ROE, ROA, EPS, DER, financial performance, company size, panel data analysis methods