

ABSTRAK

Penelitian ini bertujuan untuk menentukan faktor-faktor yang dapat mempengaruhi luas pengungkapan tanggung jawab sosial perusahaan dengan menguji hubungan ukuran perusahaan, profitabilitas, *leverage*, kepemilikan institusional, ukuran dewan komisaris, ukuran dewan direksi, dan ukuran komite audit terhadap indeks pengungkapan tanggung jawab sosial perusahaan. Sampel yang digunakan adalah perusahaan sektor pertambangan yang terdaftar di Bursa Efek Indonesia periode 2010-2012. Sumber data diambil dari laporan keuangan auditan dan laporan tahunan yang ada di Bursa Efek Indonesia. Penelitian ini menggunakan pendekatan kuantitatif dengan metode analisis regresi linier berganda. Hasil penelitian menunjukkan bahwa ukuran perusahaan dan ukuran komite audit memiliki pengaruh positif terhadap pengungkapan tanggung jawab sosial perusahaan. Tidak ditemukan bukti yang menunjukkan bahwa profitabilitas, *leverage*, kepemilikan institusional, ukuran dewan komisaris, dan ukuran dewan direksi berpengaruh terhadap pengungkapan tanggung jawab sosial perusahaan.

Kata kunci: tanggung jawab sosial perusahaan, ukuran perusahaan, profitabilitas, *leverage*, kepemilikan institusional, ukuran dewan komisaris, ukuran dewan direksi, ukuran komite audit.

ABSTRACT

This research aims to determine the factors that influence the width of Corporate Social Responsibility Disclosures by testing the effect of corporate size, profitability, leverage, institutional ownership, size of board of commissioner, size of board of director, and size of audit committee on corporate social responsibility disclosures index. Sampel used are mining sector companies that were listed on Indonesia Stock Exchange for periode 2010-2012. The sources of the data were taken from audited financial reports and annual reports that available on Indonesia Stock Exchange. This research use quantative approach with path analysis completed by multiple linier regression analysis. Results of this research show that company size and size of audit committee have a positive effect on corporate social responsibility disclosures. There is no evidence shows that profitability, leverage, institutional ownership, size of board of commissioner, and size of board of director have an effect on corporate social disclosures.

Key words: Corporate Social Responsibility, company size, profitability, leverage, institutional ownership, size of board of commissioner, size of board of director, size of audit committee.

