

ABSTRACT**THE EFFECT OF THE CHARACTERISTICS OF THE COMPANY
ON THE DISCLOSURE OF CORPORATE SOCIAL RESPONSIBILITY
(EMPIRICAL STUDIES ON THE MINING COMPANIES
LISTED IN INDONESIA STOCK EXCHANGE IN 2012-2014)**

**By
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This study aims to analyze the effect of firm characteristics on the corporate social responsibility disclosure. Disclosure of corporate social responsibility is the dependent variable in this study. The independent variables were studied size, profitability, leverage and size of the board of commissioners.

The sample is a mining companies listed on the Indonesia Stock Exchange in the year 2012 to 2014. The sample was selected using purposive sampling method and obtained a sample of 13 companies. Analysis data was performed with the classical assumption test and hypothesis testing multiple regression analysis. Analysis data was performed with the classical hypothesis testing Assumption test and linear regression method.

The result of this study shows that the size and profitability have positive and significant impact on the corporate social responsibility disclosure. However, leverage and size of the board of commissioners hasn't significant impact on the corporate social responsibility disclosure.

Keyword : corporate social responsibility disclosure, mining companies, size, profitability, leverage, size of the board of commissioners

ABSTRAK

PENGARUH KARAKTERISTIK PERUSAHAAN TERHADAP PENGUNGKAPAN LAPORAN *CORPORATE SOCIAL RESPONSIBILITY*

**(Studi Empiris pada Perusahaan Pertambangan Yang Terdaftar Dalam Bursa
Efek Indonesia Periode 2012-2014)**

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Penelitian ini bertujuan untuk menganalisis pengaruh karakteristik perusahaan terhadap pengungkapan tanggung jawab social perusahaan (*Corporate Social Responsibility*). Pengungkapan tanggung jawab social perusahaan merupakan variable dependen dalam penelitian ini. Variabel independen yang diteliti antara lain ukuran perusahaan, profitabilitas, leverage, dan ukuran dewan komisaris.

Sampel penelitian ini adalah perusahaan tambang yang terdaftar di Bursa Efek Indonesia pada tahun 2012-2014. Sampel dipilih menggunakan metode purposive sampling dan diperoleh 13 perusahaan yang menjadi sampel. Analisis data dilakukan dengan uji asumsi klasik dan pengujian hipotesis dengan metode regresi linier berganda.

Hasil penelitian ini menunjukkan bahwa ukuran perusahaan dan profitabilitas berpengaruh positif signifikan terhadap pengungkapan tanggung jawab social perusahaan. Sedangkan leverage dan ukuran dewan komisaris berpengaruh negative signifikan terhadap pengungkapan tanggung jawab social perusahaan.

Kata kunci: pengungkapan tanggung jawab social perusahaan, perusahaan pertambangan, ukuran perusahaan, profitabilitas, leverage, ukuran dewan komisaris.