ABSTRACT

This study aims to determine the effect of Environmental Performance, Audit Committee, Profitability, Leverage, and Firm Size against Corporate Social Responsibility. Corporate Social Responsibility variable is measured using GRI (*General Reporting Initiative*).

The population in this study are companies listed on the Indonesia Stock Exchange and consistently listed in the LQ-45 index in the period 2015-2017. The sample was chosen by using purposive sampling method. The research sample counted 87 samples consist of 29 companies that consistent listed in Index LQ-45. Data analysis used was descriptive statistic analysis, classical assumption test which included normality test, multicollinearity test, autocorrelation test, and heteroscedastisity test. Hypothesis testing using multiple linier regression analysis technique.

Based on the result of research indicate that (1) Environmental Performance, Audit Committee, and Profitability have positive affect and significant on Corporate Social Responsibility, (2) Leverage and Firm Size have no affect on Corporate Social Responsibility.

Keywords : Corporate Social Responsibility, Environmental Performance, Audit Committee, Profitability, Leverage, Firm Size

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *Environmental Performance, Audit Committee, Profitability, Leverage* dan *Firm Size* terhadap *Corporate Social Responsibility*. Variabel *Corporate Social Responsibility* diukur dengan menggunakan proksi GRI (*General Reporting Initiative*).

Populasi dalam penelitian ini adalah perusahaan yang terdaftar di Bursa Efek Indonesia dan yang konsisten tercatat dalam indeks LQ-45 pada periode 2015-2017. Sampel dipilih dengan menggunakan metode *purposive sampling*. Jumlah sampel penelitian sebanyak 87 sampel yang terdiri dari 29 perusahaan yang konsisten tercatat dalam Indeks LQ-45. Analisis data yang digunakan adalah analisis statistik deskriptif, uji asumsi klasik yang meliputi uji normalitas, uji multikolinearitas, uji autokolerasi, dan uji heteroskedastisitas. Pengujian hipotesis menggunakan teknik analisis regresi linier berganda.

Berdasarkan hasil penelitian menunjukkan bahwa (1) *Environmental Performance, Audit Committee* dan *Profitability* berpengaruh positif dan signifikan terhadap *Corporate Social Responsibility*, (2) *Leverage* dan *Firm Size* tidak berpengaruh terhadap *Corporate Social Responsibility*.

Kata kunci: *Corporate Social Responsibility, Environmental Performance, Audit Committee, Profitability, Leverage, Firm Size*