

ABSTRAK

Corporate social responsibility sangat penting kaitannya dengan perusahaan atau organisasi bisnis karena setiap perusahaan harus mempunyai tanggung jawab terhadap lingkungan ataupun masyarakat melalui berbagai kegiatan yang tujuannya untuk mengembangkan lingkungan serta memperbaiki kehidupan masyarakat hingga pada proses pembangunan ekonomi. Penelitian ini bertujuan untuk menyelidiki dan menguji pengaruh Profitabilitas, Ukuran perusahaan, *Leverage* dan Kepemilikan asing terhadap pengungkapan *corporate social responsibility* (CSR). Populasi penelitian ini adalah perusahaan manufaktur yang terdaftar di BEI periode 2015-2017. Pengambilan sampel menggunakan metode *purposive sampling* selama tahun 2015-2017 diperoleh sampel sebanyak 210. Teknik analisis yang digunakan adalah analisis regresi linear berganda dengan menggunakan program SPSS versi 24.0. Hasil penelitian ini menunjukkan bahwa Profitabilitas berpengaruh negatif dan tidak signifikan terhadap pengungkapan *corporate social responsibility*. Ukuran perusahaan berpengaruh positif signifikan terhadap pengungkapan *corporate social responsibility*. *Leverage* berpengaruh negatif signifikan terhadap pengungkapan *corporate social responsibility*. Sedangkan Kepemilikan asing berpengaruh positif dan tidak signifikan terhadap pengungkapan *corporate social responsibility*.

Kata-kata kunci: *Profitabilitas, Ukuran perusahaan, Leverage, Kepemilikan asing, Corporate social responsibility (CSR).*

ABSTRACT

Corporate social responsibility is very important in relation to companies or business organizations because every company must have responsibility for the environment or society through various activities whose purpose is to develop the environment and improve people's lives to the process of economic development. This study aims to investigate and examine the effect of profitability, company size, leverage and foreign ownership on disclosure of corporate social responsibility (CSR). The population of this study is a manufacturing company listed on the Stock Exchange for the period 2015-2017. Sampling using purposive sampling method during 2015-2017 obtained 210 samples. The analysis technique used was multiple linear regression analysis using the SPSS version 24.0. The results of this study indicate that profitability has a negative and not significant effect on disclosure of corporate social responsibility. Company size has a significant positive effect on disclosure of corporate social responsibility. Leverage has a significant negative effect on disclosure of corporate social responsibility. While foreign ownership has a positive and not significant effect on disclosure of corporate social responsibility

Key words: Profitability, company size, leverage, foreign ownership, corporate social responsibility (CSR).