ABSTRACT

Demands on Companies to provide information transparent and accountable as well as good corporate governance force companies to provide information about social activities. The title "The Effect of Corporate Governance, Leverage, Company Size, Profitability, Type Industrial and Environmental Performance on the Corporate Social Responsibility (CSR)".

Data used secondary data from sites www.idx.co.id .Sample 33 companies listed on the Stock Exchange in 2012-2014. Data were analyzed using SPSS. Classical assumption test using the test for normality, Multicollinearity, heteroscedasticity test and auto correlation test. Hypothesis test uses multiple linear regression method, t test, F test, and the the coefficient of determination R^2.

The analysis showed that normally distributed model, Did not happen multicollinearity, heteroscedasticity and autocorrelation. Hypothesis testing results show that institutional ownership, public ownership, board size, audit committee, Leverage, Profitability, company size, industry type had no significant effect to the disclosure of Corporate Social Responsibility (CSR). While environmental performance significantly affect disclosure of Corporate Social Responsibility (CSR). Taken together all independent variables affect the Corporate Social Responsibility (CSR). The value of determination coefficient R^2 of 21.1%.
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Keywords: *Corporate Social Responsibility*, *Corporate Governance*, type of industry, environmental performance, *Leverage*, profitability, firm size.

ABSTRAKSI

Tuntutan perusahaan memberi informasi transparan dan akuntabel serta tata kelola perusahaan yang baik (*Corporate Governance*) memaksa perusahaan memberi informasi mengenai aktivitas sosial. Judul penelitian **"Pengaruh *Corporate Governance, Leverage,* Ukuran Perusahaan*, Profitabilitas*, Jenis Industri, dan Kinerja Lingkungan terhadap *Corporate*** Social Responsibility (CSR)".

Data yang digunakan data sekunder dari situs www.idx.co.id .Sampel 33 perusahaan manufaktur yang terdaftar di BEI tahun 2012-2014. Data yang diperoleh dianalisis menggunakan SPSS. Uji asumsi klasik menggunakan uji normalitas, Multikolinearitas , uji heteroskedastisitas dan uji auto korelasi. Uji hipotesis menggunakan metode regresi linier berganda , uji t , uji F , dan koefisien determinasi R^2.

Hasil analisis menunjukkan data berdistribusi normal. Tidak terjadi multikolinearitas,heteroskedastisitas dan autokorelasi. Hasil pengujian hipotesis menunjukkan bahwa kepemilikan saham institusional, kepemilikan saham publik, ukuran dewan komisaris, komite audit, *Leverage*, *Profitabilitas* ,ukuran perusahaan, type industri tidak berpengaruh terhadap pengungkapan *Corporate Social Responsibility* (*CSR*). Sedangkan kinerja lingkungan berpengaruh terhadap pengungkapan *Corporate Social Responsibility* (*CSR*). Secara bersama-sama semua variable independen berpengaruh terhadap *Corporate Social Responsibility (CSR).*Nilai Koefisien determinasi R^2 sebesar 21,1%.

Kata kunci: Corporate Social Responsibility, Corporate Governance, jenis industri , kinerja lingkungan, Leverage, Profitabilitas, ukuran perusahaan.