

ABSTRACT

This study aimed to analyze the influence of managerial ownerships, institutional ownerships, foreign ownerships, profitability, leverage, likuidity, the size of the board of commissioners, size of firm and firm age on corporate social responsibility disclosure of Mining. Methods of sampling in this study using purposive sampling method in a mining company in Indonesia Stock Exchange (IDX) during 2010-2014. As many as 32 companies are used as a population study of 11 companies that produced the research sample. This research uses multiple regression. The results showed that the results of this study prove that foreign ownership and leverage negative effect on the corporate social responsibility disclosure. Then managerial ownerships, liquidity, firm size and firm age significant positive effect on the corporate social responsibility disclosure. While institutional ownership, profitability and board of commissioner size has no significant effect on the corporate social responsibility disclosure.

Keywords: Corporate social responsibility, ownerships, profitability, size, and firm.

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh struktur kepemilikan, profitabilitas, leverage, likuiditas, ukuran dewan komisaris, ukuran perusahaan dan umur perusahaan terhadap pengungkapan *Corporate Social Responsibility*. Metode pengambilan sampel dalam penelitian ini menggunakan metode purposive sampling pada perusahaan pertambangan di Bursa Efek Indonesia (BEI) selama tahun 2010-2014. Sebanyak 32 perusahaan digunakan sebagai populasi dalam penelitian dihasilkan 11 perusahaan yang dijadikan sampel penelitian. Penelitian ini menggunakan regresi berganda. Hasil penelitian ini membuktikan bahwa kepemilikan asing dan leverage berpengaruh negatif terhadap pengungkapan CSR. Kemudian kepemilikan manajerial, likuiditas, ukuran perusahaan dan umur perusahaan berpengaruh positif signifikan terhadap pengungkapan CSR. Sedangkan kepemilikan institusional, profitabilitas dan ukuran dewan komisaris tidak berpengaruh signifikan terhadap pengungkapan CSR.

Kata kunci: Tanggung jawab sosial perusahaan, kepemilikan, profitabilitas, ukuran dan perusahaan.