ABSTRAK

Pengaruh Ukuran Perusahaan, Profitabilitas, Kepemilikan Manajemen, dan Umur Perusahaan Terhadap Pengungkapan *Corporate Social Responsibility* (CSR) Dalam Laporan Tahunan Perusahaan (Studi Empiris Pada Perusahaan Manufaktur Sub Sektor Kimia dan Sub Sektor Semen yang Terdaftar di Bursa Efek Indonesia (BEI) Tahun 2014-2016)

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Penelitian ini bertujuan untuk menguji pengaruh ukuran perusahaan, profitabilitas, kepemilikan manajemen, dan umur perusahaan terhadap pengungkapan *Corporate Social Responsibility* (CSR). Pengukuran *Corporate Social Responsibility* (CSR) perusahaan didasarkan pada indeks pengungkapan *Global Reporting Intiatives* (GRI) yang dilihat dari laporan tahunan perusahaan. Populasi dari peneltian ini adalah perusahaan Manufaktur sub sektor Kimia dan sub sektor Semen yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2014-2016. Pengambilan sampel penelitian ini menggunakan *purposive sampling* dan didapatkan 9 perusahaan dengan 3 tahun penelitian. Sehingga total sampel yang diteliti adalah 27. Hasil penelitian ini menunjukan bahwa variabel ukuran perusahaan tidak berpengaruh signifkan terhadap pengungkapan *Corporate Social Responsibility* (CSR) sebesar 0,361, variabel profitabilitas berpengaruh signifkan terhadap pengungkapan *Corporate Social Responsibility* (CSR) sebesar 0,034, variabel kepemilikan manajemen berpengaruh signifkan terhadap pengungkapan *Corporate Social Responsibility* (CSR) sebesar 0,019, dan variabel umur perusahaan berpengaruh signifkan terhadap pengungkapan *Corporate Social Responsibility* (CSR) sebesar 0,043.

Kata kunci: Ukuran Perusahaan, Profitabilitas, Kepemilikan Manajemen, Umur Perusahaan, dan *Corporate Social Responsibility* (CSR).

ABSTRACT

Effect of Size of the Company, Profitability, Management Ownership, and Firm Age On The Corporate Social Responsibility* (CSR) *Disclosure In Annual Report
(Empirical Study On The Manufacture Company Chemistry and Air Mani Sub-Sector in Indonesian Stock Exchange the Period of 2014-2016)

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This research aims to examine the effect of size of the company, profitability, management ownership, and firm age on the Corporate Social Responsibility (CSR) *disclosure. The measurement of Corporate Social Responsibility* (CSR)*based on the Global Reporting Intiatives disclosure index (GRI) as seen from the company's annual report. The population of this research is manufacture company chemistry and air mani sub-sector in Indonesian stock exchange the period of 2014-2016. Research sampling used purposive sampling tehnique and found 9 companies with 3 years of observation. So, the total sample studied was 27. The result indicate that size of the company don't have significant influence on the Corporate Social Responsibility* (CSR) *disclosure as big as 0,361, profitability have a significant influence on the Corporate Social Responsibility* (CSR) *disclosure as big as 0,034, management ownership have a significant influence on the Corporate Social Responsibility* (CSR) *disclosure as big as 0,019, and firm age have a significant influence on the Corporate Social Responsibility* (CSR) *disclosure as big as 0,043.*

Keyword: *Size of the Company, Profitability, Management Ownership, and Firm Age On The Corporate Social Responsibility* (CSR).