

SUMMARY

ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI KEBIJAKAN PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY (CSR) (Studi Empiris Pada Perusahaan Pertambangan di Bursa Efek Indonesia (BEI) Periode 2010-2012)

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Description :

This purpose of this research is to examine how much the effect of the characteristics of companies that include of profitability, leverage, liquidity, activity, company size, stock ownership by the public and media disclosure on the disclosure of corporate social responsibility. The selection of the variables used in this study because various studies showed inconsistent results. Method of measurement of Corporate Social Responsibility (CSR) is to use corporate social reporting category. The population in this study were mining company listed in Indonesia Stock Exchange in the period 2010-2012. Sample selection is determined by using purposive sampling with a total sample totaling 60 companies. Data were collected through observation method of secondary data. Analysis using multiple linear regression analysis method. To analyze the data using SPSS software version 17. Results of this study indicate that the research model was well received. Profitability, leverage, liquidity, activity, company size, stock ownership by the public and media disclosure does not significantly effect to disclosure of corporate social responsibility. Company size is the only factor effecting on the disclosure of corporate social responsibility policy, thus supporting the hypothesis Size Company.

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