

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh saham kepemilikan asing, saham kepemilikan pemerintah, ukuran perusahaan, profitabilitas, dan *leverage* terhadap pengungkapan *Corporate Social Responsibility* pada BUMN yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2015. Pengukuran tanggung jawab sosial perusahaan didasarkan pada kategori *Global Reporting Indeks (GRI) versi 4.0* yang dilihat dalam laporan keuangan, laporan tahunan dan laporan keberlanjutan perusahaan.

Pengumpulan data menggunakan metode *purposive sampling* pada BUMN yang terdaftar di Bursa Efek Indonesia tahun 2015. Dari 20 BUMN terdaftar di BEI, hanya 12 BUMN yang memenuhi kriteria sampel penelitian yang telah ditetapkan. Teknik analisis data dilakukan dengan uji asumsi klasik, Pengujian hipotesis menggunakan analisis regresi linier berganda dengan bantuan SPSS 16.0 for windows.

Hasil penelitian menunjukkan bahwa secara simultan variabel saham kepemilikan asing, saham kepemilikan pemerintah ukuran perusahaan, profitabilitas dan *leverage* tidak berpengaruh terhadap pengungkapan *Corporate Social Responsibility* BUMN yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2015. Secara parsial variabel *leverage* berpengaruh terhadap pengungkapan *Corporate Social Responsibility* BUMN, sedangkan variabel saham kepemilikan asing, saham kepemilikan pemerintah ukuran perusahaan, dan profitabilitas tidak berpengaruh terhadap pengungkapan tanggung jawab sosial BUMN.

Kata kunci : Saham kepemilikan asing, saham kepemilikan pemerintah, ukuran perusahaan, profitabilitas, *leverage*, *GRI* indeks, *Corporate Social Responsibility*

ABSTRACT

This research aims to analyze the influence of foreign shareholdings, government shareholdings, company size, profitability and leverage to the disclosure of the Corporate Social Responsibility on BUMN companies registered in IDX for the period in 2015. Corporate Social Responsibility Disclosure is based on Global Reporting Indeks (GRI) 4.0 which represented in financial statements, annual reports, and Sustainability Report.

Samples are selected by purposive sampling method Responsibility on BUMN companies registered in IDX for the period in 2015. From 20 BUMN which listed in IDX, only 12 BUMN that meet the criteria of the study sample has been determine. The data analysis technique with classical assumption test. Testing of hypotheses using multiple linear regression analysis with SPSS 16.0 for windows.

The results showed that variable The results showed that variable foreign shareholdings, government shareholdings, company size, profitability and leverage simultaneously does not significant influence on the disclosure of of the Corporate Social Responsibility on BUMN companies registered in IDX for the period in 2015. Partially, variable leverage affect on the disclosure of of the Corporate Social Responsibility on BUMN, but foreign shareholdings, government shareholdings, company size, and profitability does not influence BUMN's Corporate Social Responsibility Disclosure.

Keyword : Foreign shareholdings, government shareholdings, company size, profitability, and leverage, Corporate Social Responsibility Disclosure.