RINGKASAN

Penelitian ini bertujuan untuk mengetahui pengaruh Profitabilitas, Ukuran Perusahaan, Tipe Industri, dan Kinerja Lingkungan Terhadap Pengungkapan *Corporate Social Responsibility* (CSR).

Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2017 sampai dengan tahun 2015 yang secara keseluruhan berjumlah 141 perusahaan. Perusahaan yang dijadikan sampel dalam penelitian ini diambil dengan menggunakan metode *purposive sampling*. Berdasarkan metode tersebut, didapatkan jumlah perusahaan yang memenuhi kriteria pemilihan sebanyak 29 perusahaan. Data dianalisis dengan teknik analisis regresi linear berganda.

Hasil penelitian ini menunjukkan bahwa: (1) Profitabilitas tidak berpengaruh signifikan terhadap Pengungkapan *Corporate Social Responsibility* (CSR); (2) Ukuran Perusahaan berpengaruh positif terhadap Pengungkapan *Corporate Social Responsibility* (CSR); (3) Tipe Industri berpengaruh positif terhadap Pengungkapan *Corporate Social Responsibility* (CSR); (4) Kinerja Lingkungan berpengaruh positif terhadap Pengungkapan *Corporate Social Responsibility* (CSR).

Implikasi dari penelitian ini yaitu perusahaan manufaktur melakukan pengungkapan *corporate social responsibility* (CSR) dipengaruhi oleh beberapa faktor, antara lain profitabilitas, ukuran perusahaan, tipe industri, dan kinerja lingkungan. Hasil penelitian ini dapat dijadikan pertimbangan bagi perusahaan terutama bagi manajer untuk menentukan keputusannya dalam hal pengungkapan CSR.

Kata Kunci : Profitabilitas, Ukuran Perusahaan, Tipe Industri, Kinerja Lingkungan, Pengungkapan *Corporate Social Responsibility* (CSR)

SUMMARY

This study aims to determine the effect of Profitability, Company Size, Industry Type, and Environmental Performance on Disclosure of Corporate Social Responsibility (CSR).

The population in this study are manufacturing companies listed on the Indonesia Stock Exchange (IDX) from 2017 to 2015, which in total amounted to 141 companies. Companies that were sampled in this study were taken using the purposive sampling method. Based on this method, there are 29 companies that meet the selection criteria. Data were analyzed by multiple linear regression analysis techniques.

The results of this study indicate that: (1) Profitability does not have a significant effect on Disclosure of Corporate Social Responsibility (CSR); (2) Company size has a positive effect on Disclosure of Corporate Social Responsibility (CSR); (3) Industrial Type has a positive effect on Disclosure of Corporate Social Responsibility (CSR); (4) Environmental Performance has a positive effect on Corporate Social Responsibility (CSR) Disclosures.

The implication of this research is that manufacturing companies disclose corporate social responsibility (CSR) influenced by several factors, including profitability, company size, industry type, and environmental performance. The results of this study can be used as a consideration for companies, especially for managers to determine their decisions in terms of CSR disclosure.

Keywords: *Profitability, Company Size, Industry Type, Environmental Performance, Disclosure of Corporate Social Responsibility (CSR)*