

**FAKTOR-FAKTOR YANG MEMENGARUHI LUAS PENGUNGKAPAN  
TANGGUNG JAWAB SOSIAL PADA PERUSAHAAN-PERUSAHAAN  
YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2009-2011**

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**ABSTRAK**

Penelitian ini bertujuan untuk menguji pengaruh tipe industri, ukuran perusahaan, kepemilikan asing, regulasi pemerintah, metode dan gaya komunikasi, dan *performance Corporate Governance* (CG) terhadap luas pengungkapan *corporate social responsibility*.

Ukuran sampel adalah 57 perusahaan yang terdaftar di Bursa Efek Indonesia pada tahun 2009-2011 dan masuk dalam daftar perusahaan pemeringkatan *Corporate Governance Perception Index* (CGPI) tahun 2009-2011. Hipotesis pada penelitian ini diuji dengan analisis regresi berganda dengan bantuan program *SPSS* versi 17.0. Berdasarkan hasil pengujian hipotesis, diperoleh kesimpulan bahwa secara parsial tipe industri berpengaruh terhadap luas pengungkapan *corporate social responsibility*, ukuran perusahaan berpengaruh terhadap luas pengungkapan *corporate social responsibility*, regulasi pemerintah berpengaruh terhadap luas pengungkapan *corporate social responsibility*, dan *performance CG* berpengaruh terhadap luas pengungkapan *corporate social responsibility*, sedangkan kepemilikan asing dan metode dan gaya komunikasi tidak berpengaruh terhadap luas pengungkapan *corporate social responsibility*. Hasil pengujian secara simultan menunjukkan bahwa terdapat pengaruh tipe industri, ukuran perusahaan, kepemilikan asing, regulasi pemerintah, metode dan gaya komunikasi, dan *performance Corporate Governance* (CG) terhadap pengungkapan CSR pada perusahaan yang terdaftar di BEI dan masuk dalam peringkat *Corporate Governance Perception Index* (CGPI) dengan tingkat kepercayaan 95%.

Kata kunci: pengungkapan *corporate social responsibility*, tipe industri, ukuran perusahaan, kepemilikan asing, peraturan pemerintah, metode dan gaya komunikasi, *performance CG*

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**FACTORS THAT AFFECT THE CORPORATE SOCIAL  
RESPONSIBILITY DISCLOSURE AREA IN COMPANIES LISTED ON  
THE INDONESIA STOCK EXCHANGE IN 2009-2011**

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**ABSTRACT**

*This study aims to examine the influence of industry type, firm size, foreign ownership, government regulations, methods and styles of communication, and Corporate Governance performance against corporate social responsibility disclosure area.*

*The size of sample is 57 companies listed on the Indonesia Stock Exchange in 2009-2011 and included in the list of ranked companies in Corporate Governance Perception Index (CGPI) in 2009-2011. The hypothesis tested in this study with multiple regression analysis with SPSS version 17.0. Based on the results of hypotheses testing, concluded that partially, the industry type affects the disclosure area of corporate social responsibility, the size of the company's affects the disclosure area of corporate social responsibility, government regulation affects the disclosure area of corporate social responsibility, and performance CG affects the disclosure area of corporate social responsibility, while the foreign ownership and communication methods and styles did not affect the disclosure area of corporate social responsibility. The test results indicate that there are simultaneously influence of type industry, firm size, foreign ownership, methods and styles of communication, and Corporate Governance (CG) performance on the disclosure of CSR in company listed on the Indonesia Stock Exchange and included in the list of ranked in CGPI with 95% confidence level.*

*Keywords : corporate social responsibility disclosure, industry type, firm size, foreign ownership, government regulations, methods and styles of communication, performance CG.*

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