***The Influence of such Type of Industry, Foreign Ownership and Profitability on Corporate Social Responsibility Disclosure (CSRD)***

*(Empirical Study on Non-Financial Companies listed in*

*Indonesia Stock Exchange (IDX) 2011-2013)*

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***Abstract***

*This research aims to test the effect of type industry, foreign ownership and profitability of Corporate Social Responsibility disclosure (CSRD). The Population in this research is non-financial companies in Indonesia Stock Exchange (IDX) for period 2011-2013. Sample chosen uses a purposive sampling. The total sample as many as 106 companies. Data obtained from the annual report of companies non-financial listed in Indonesia Stock Exchange (IDX) for period 2011-2013.*

*Hypotesis tasted by a multiple regression models. Regression analysis was done using SPSS 16.0 and Eviews3. The results showed that a variable foreign ownership and profitability has no effect significant against the disclosure of Corporate Social Responsibility (CSR). While the variable type of industry of significant effect against the Corporate Social Responsibility Disclosure (CSRD).*

***Keywords : Corporate Social Responsibility Disclosure (CSRD), type of industry, foreign ownership, profitability, non-financial companies.***

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**Pengaruh Jenis Industri, Kepemilikan Asing dan Profitabilitas terhadap Pengungkapan *Corporate Social Responsibility (CSR)***

(Studi empiris pada perusahaan non-keuangan yang *listing* di

Bursa Efek Indonesia (BEI) tahun 2011-2013)

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**Abstrak**

Penelitian ini bertujuan untuk menguji pengaruh jenis industri, kepemilikan asing dan profitabilitas terhadap pengungkapan *Corporate Social Responsibility (CSR)*. Populasi pada penelitian ini adalah perusahaan non-keuangan yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2011-2013. Sampel dipilih menggunakan metode *purposive sampling*. Jumlah sampel dalam penelitian ini sebanyak 106 perusahaan. Data diperoleh dari laporan tahunan perusahaan non-keuangan yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2011-2013.

Hipotesis diuji menggunakan model regresi berganda. Analisis regresi dilakukan menggunakan program SPSS 16.0 dan *Eviews3*. Hasil penelitian menunjukkan bahwa variabel kepemilikan asing dan profitabilitas tidak berpengaruh terhadap pengungkapan *Corporate Social Responsibility*. Sedangkan variabel jenis industri berpengaruh positif signifikan terhadap pengungkapan *Corporate Social Responsibility*.

**Kata kunci : Pengungkapan tanggung jawab sosial, jenis industri, kepemilikan asing, profitabilitas, perusahaan non-keuangan**

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