

ABSTRAK

Nama : Richie Ardi Putra
Program Studi : Manajemen Keuangan
Judul : Analisis faktor-faktor yang mempengaruhi pengungkapan tanggung jawab sosial serta hubungan pengungkapan tanggung jawab sosial dengan reaksi investor

Tujuan dari penelitian ini untuk mengetahui apakah ada pengaruh dari pengungkapan tanggung jawab sosial terhadap volume saham perdagangan diluar normal. Untuk mengetahui apakah adanya hubungan atau tidak, terlebih dahulu meneliti pengaruh pengungkapan tanggung sosial terhadap faktor-faktor tanggung jawab sosialnya, yaitu sebagai variable independennya seperti : *Profitabilitas*, *Umur*, *Earning per Share*, *Ukuran Perusahaan/Size*, *Profile*, *Kepemilikan Publik*, *Ketergantungan Terhadap Hutang*, dan *Ukuran Dewan Komisaris*.

Sampel dalam penelitian ini berdasarkan perusahaan-perusahaan yang listing di Bursa Efek Indonesia selama periode tahun 2006 sampai dengan 2008. Pengujian yang digunakan dalam perhitungan adalah pengujian regresi berganda dan hipotesis.

Dari hasil pengujian simultan ini ternyata tidak ada pengaruh pengungkapan tanggung jawab sosial terhadap volume saham perdagangan diluar normal dimana pengungkapan tanggung jawab sosialnya terdapat pengaruh tiga variable independen dari delapan variable independen.

Kata Kunci : *Profitabilitas*, *Umur*, *Earning per Share*, *Ukuran perusahaan/ Size*, *Profile*, *Kepemilikan Publik*, *Ketergantungan Terhadap Hutang*, dan *Ukuran Dewan Komisaris*, *Pengungkapan Tanggung Jawab Sosial*, dan *Volume Saham Perdagangan diluar Normal*

ABSTRACT

Name : Richie Ardi Putra
Study Program : Financial Management
Title : Analizing factors that influence corporate social responsibility disclosure including the relationship between corporate social responsibility disclosure with investors reaction

The purpose of this research is to reveal the influence of corporate social responsibility disclosure against the volume of stock of trade which is not normal. Before finding out the influence, the researcher must doing research on the corporate social responsibility disclosure against its social responsibility favtors that serve as independent variables such as. The purpose of this research is to reveal the influence of corporate social responsibility disclosure over the volume of trade stock which is out of normal. Before finding out the influence, the researcher must do research on the corporate social responsibility disclosure over its social responsibility factors serving as independent variables such as : Profitability, Age, Size, Profile, Public Owners, Leverage, and Board Commissioners.

The sample of the research are the corporations listed in the stock exchange of Indonesia from 2006 until 2008. The test uses double regression and hypothesis counting system.

The results of the counting reveals that there is no corporate social responsibility disclosure over the volume of trade stock which is out of normal. This disclosure is influenced by 3 of 8 independent variables.

Key words:

Profitability, Age, Size, Profile, Public Owners, Leverage, Board Commissioners, Diclosure and The Volume of Stock of Trade Which is Not Normal