

ABSTRAK

PENGARUH *GOOD CORPORATE GOVERNANCE* TERHADAP LUAS PENGUNGKAPAN *CORPORATE SOCIAL RESPONSIBILITY*

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Penelitian ini bertujuan untuk menjelaskan pengaruh dari mekanisme *good corporate governance* (ukuran dewan komisaris, ukuran komite audit, kompetensi komite audit, kepemilikan manajerial, kepemilikan institusional, kepemilikan asing, dan kepemilikan terkonsentrasi) serta jenis industri terhadap luas pengungkapan *corporate social responsibility* di Indonesia.

Sampel dalam penelitian ini adalah seluruh perusahaan pertambangan dan perbankan di Indonesia yang terdaftar pada tahun 2010-2014 dan dapat diakses pada website Bursa Efek Indonesia. Total sampel yang diteliti adalah 68 perusahaan yang diseleksi melalui metode *purposive sampling*. Perhitungan data dilakukan dengan metode *content analysis* dan kemudian dianalisis dengan metode regresi linier berganda.

Hasil dari penelitian ini menunjukkan bahwa ukuran dewan komisaris, ukuran komite audit, dan jenis industri berpengaruh secara signifikan terhadap luas pengungkapan *corporate social responsibility* di Indonesia. Sedangkan variabel lainnya tidak memiliki pengaruh signifikan terhadap luas pengungkapan *corporate social responsibility* di Indonesia.

Kata kunci: *Corporate Social Responsibility (CSR)*, mekanisme *good corporate governance*, dewan komisaris, komite audit, struktur kepemilikan, jenis industri.

ABSTRACT

THE EFFECT OF GOOD CORPORATE GOVERNANCE ON CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE

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This study is aimed to explain the relationship of corporate governance mechanism (board of commisioner size, audit committe size, audit committe competence, managerial ownership, institusional ownership, foreign ownership, and concentrated ownership), and type of industry, to Corporate Social Responsibility disclosure in Indonesia.

The sample in this study is Indonesian mining and banking companies listed in 2010-2014 and can be accessed at Indonesian Stock Exchange website. Total sample which are examined are 68 companies that selected with purposive sampling methode. Collective data with content analysis and then analyzed with multiple linear regression method.

Result of this research indicates that board of commissioner size, audit committe size and type of industry had positive and significant effect to corporate social responsibility disclosure in Indonesia. While other variabel do not have significant effect to corporate social responsibility disclosure in Indonesia.

Keywords: Corporate Social Responsibility (CSR), Good Corporate Governance mechanism, board of commisioner, audit committe, ownership structure, type of industry.