

ABSTRAK

PENGARUH KARAKTERISTIK *GOOD CORPORATE GOVERNANCE* TERHADAP PENGUNGKAPAN *CORPORATE SOCIAL RESPONSIBILITY* (Studi Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2015-2019)

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Penelitian ini bertujuan untuk menganalisis pengaruh karakteristik *good corporate governance* terhadap pengungkapan *corporate social responsibility*. Penelitian ini menganalisis beberapa variabel independent berupa dewan komisaris, dewan komisaris independen, kepemilikan institusional, dan kepemilikan publik, sedangkan pengungkapan *corporate social responsibility* yang dilakukan oleh perusahaan digunakan sebagai variabel dependen. Penelitian ini berfokus pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada tahun 2015-2019, dengan menggunakan metode *purposive sampling* terdapat 64 sampel perusahaan dari total 140 perusahaan yang memenuhi kriteria. Menggunakan analisis regresi linear, hasil penelitian ini menunjukkan bahwa dewan komisaris, kepemilikan institusional, kepemilikan publik berpengaruh positif signifikan terhadap pengungkapan *corporate social responsibility* perusahaan, sedangkan dewan komisaris independen tidak berpengaruh signifikan terhadap pengungkapan *corporate social responsibility* perusahaan.

Kata kunci : Dewan Komisaris, Dewan Komisaris Independen, Kepemilikan Institusional, Kepemilikan Publik, *Corporate Social Responsibility* (CSR)

ABSTRACT

THE EFFECT OF THE CHARACTERISTICS OF GOOD CORPORATE GOVERNANCE ON THE DISCLOSURE OF CORPORATE SOCIAL RESPONSIBILITY

(Study on Manufacturing Companies Listed on the Indonesia Stock Exchange period 2015-2019)

By

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This study aims to analyze the effect of the characteristics of good corporate governance on the disclosure of corporate social responsibility. This study analyzing some independent variables in the form of the board of commissioners, the board of independent commissioners, institutional ownership, and public ownership, while the disclosure of corporate social responsibility carried out by the company is used as the dependent variable. This study focuses on manufacturing companies listed on the Indonesia Stock Exchange in the period 2015-2019, with using the purposive sampling method there are 64 samples of companies from total 140 companies that fulfills the criteria. Using linear regression analysis method, the results indicate that the board of commissioners, institutional ownership, public ownership have a significant positive effect on the disclosure of corporate social responsibility in the company, while the board of commissioners has an insignificant effect on the disclosure of corporate social responsibility in the company.

Keywords: Board Of Commissioners, The Board Of Independent Commissioners, Institutional Ownership, Public Ownership, Corporate Social Responsibility (CSR)