

ABSTRAK

Tujuan dari penelitian ini adalah untuk mengetahui pengaruh *corporate governance* terhadap *corporate social responsibility disclosure* (CSRD). penelitian ini difokuskan pada perusahaan berkategori *high profile* yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2013-2014. Indikator *corporate governance* diproksikan menggunakan dewan direksi (DD), komisaris independen (KI), komite audit (KA). Variabel kontrol profitabilitas (ROA), ukuran perusahaan (SIZE), *leverage* (DER). Variabel dependen adalah *corporate social responsibility disclosure* (CSRD) yang diukur dengan menggunakan *index CSRD* berdasarkan daftar item pengungkapan CSRD Sembiring (2005). Teknik pengambilan sampel menggunakan *purposive sampling*. Metode analisis yang digunakan adalah analisis regresi berganda. Jumlah sampel sebanyak 150 sampel penelitian. Pengolahan dan analisis data menggunakan teknik analisis linier berganda, semua pengujian akan diolah dengan menggunakan komputer program *Statistical Package for Social Science* (SPSS) 21.

Hasil pengujian regresi linier berganda menunjukkan bahwa *corporate governance* yang diproksikan menggunakan dewan direksi (DD), komisaris independen (KI), komite audit (KA), yang terbukti berpengaruh hanya dewan direksi (DD) terhadap *corporate social responsibility disclosure* (CSRD). Variabel kontrol profitabilitas (ROA), ukuran perusahaan (SIZE), *leverage* (DER) tidak terbukti berpengaruh terhadap *corporate social responsibility disclosure* (CSRD). Namun, temuan pada penelitian ini indikator *corporate governance* yang diproksikan menggunakan variabel dewan direksi (DD), komisaris independen (KI), komite audit (KA), dan variabel kontrol profitabilitas (ROA), ukuran perusahaan (SIZE), *leverage* (DER) secara simultan terbukti berpengaruh terhadap *corporate social responsibility disclosure* (CSRD).

Kata kunci : *corporate social responsibility disclosure*, dewan direksi, komisaris independen, komite audit.

ABSTRACT

The purpose of this study was to determine the influence of corporate governance on corporate social responsibility disclosure (CSRSD). This study focused on the category of high-profile companies listed on the Indonesian Stock Exchange (BEI) in 2013-2014. Indicators of corporate governance is proxied using a board of directors (DD), the independent commissioner (KI), the audit committee (AC). Control variables profitability (ROA), firm size (SIZE), leverage (DER). The dependent variable is the disclosure of corporate social responsibility (CSRSD) were measured using CSRSD index based on a list of items CSRSD Sembiring (2005). The sampling technique used purposive sampling. The analytical method used is multiple regression analysis. The total sample of 150 sample. Processing and analysis of data using multiple linear analysis techniques, all tests will be processed using the computer program Statistical Package for Social Science (SPSS) 21.

The test results of multiple linear regression showed that corporate governance is proxied using a board of directors (DD), the independent commissioner (KI), the audit committee (KA), which proved to be influential only the board of directors (DD) to the disclosure of corporate social responsibility (CSRSD). Control variables profitability (ROA), firm size (SIZE), leverage (DER) is not proven effect on corporate social responsibility disclosure (CSRSD). However, the findings in this study indicators of corporate governance which is proxied using variables of the board of directors (DD), independent commissioner (KI), the audit committee (AC), and the control variables of profitability (ROA), firm size (SIZE), leverage (DER) is simultaneous proved influential on corporate social responsibility disclosure (CSRSD).

Keywords: corporate social responsibility disclosure, the board of directors, independent directors, audit committee.