

**PENGARUH KINERJA KEUANGAN, STRUKTUR GOOD CORPORATE
GOVERNANCE DAN STRUKTUR KEPEMILIKAN
TERHADAP PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY
(Studi Empiris Pada Perusahaan Berbasis Ekstraktif, Sektor Pertambangan,
dan Sektor Industri Dasar dan Kimia yang Terdaftar di Bursa Efek Indonesia
Periode 2018-2021)**

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ABSTRAK

Penelitian ini merupakan studi empiris pada perusahaan terhadap praktik pengungkapan *Corporate Social Responsibility* (CSR) yang dilakukan oleh perusahaan dalam laporan tahunan dan laporan berkelanjutan yang termasuk dalam perusahaan dengan basis ekstraktif, sektor pertambangan, dan industri dasar dan kimia yang terdaftar di Bursa Efek Indonesia (BEI). Penelitian ini bertujuan untuk membuktikan pengaruh kinerja keuangan melalui profitabilitas, *leverage*, dan likuiditas, struktur *Good Corporate Governance* melalui dewan komisaris, ukuran dewan komisaris dan komite audit, dan struktur kepemilikan melalui kepemilikan institusional dan kepemilikan manajerial terhadap pengungkapan *Corporate Social Responsibility* (CSR).

Desain penelitian ini adalah *explanatory research*. Data yang digunakan dalam penelitian ini adalah data kuantitatif. Populasi dalam penelitian ini adalah perusahaan berbasis ekstraktif, sektor pertambangan dan industri dasar dan kimia yang terdaftar di Bursa Efek Indonesia (BEI) periode 2018 – 2021 yang berjumlah 182 perusahaan. Penarikan sampel dilakukan melalui *purposive sampling* dan diperoleh sebanyak 36 perusahaan. Analisis data menggunakan metode regresi berganda. Berdasarkan hasil analisis data diketahui likuiditas, komite audit dan kepemilikan institusional secara parsial berpengaruh terhadap pengungkapan *Corporate Social Responsibility* (CSR), sedangkan profitabilitas, *leverage*, dewan komisaris, dewan komisaris independen, dan kepemilikan manajerial secara parsial tidak berpengaruh terhadap pengungkapan *Corporate Social Responsibility* (CSR).

Kata Kunci: **Pengungkapan *Corporate Social Responsibility* (CSR), profitabilitas, *leverage*, likuiditas, dewan komisaris, dewan komisaris independen, komite audit, kepemilikan institusional dan kepemilikan manajerial.**

**EFFECT OF FINANCIAL PERFORMANCE, GOOD CORPORATE
GOVERNANCE STRUCTURE AND OWNERSHIP STRUCTURE
ON CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE**

***(Empirical Study on Extractive-Based Companies, Mining Sector, and Basic
Industry and Chemical Sector Listed on Indonesia Stock Exchange
Period 2018-2021)***

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ABSTRACT

This research is an empirical study on companies on Corporate Social Responsibility (CSR) disclosure practices carried out by companies in annual reports and sustainability reports included in companies with extractive bases, mining sectors, and basic and chemical industries listed on the Indonesia Stock Exchange (IDX). This study aims to prove the effect of financial performance through profitability, leverage, and liquidity, Good Corporate Governance structure through the board of commissioners, size of the board of commissioners and audit committee, and ownership structure through institutional ownership and managerial ownership on Corporate Social Responsibility (CSR) disclosure.

The design of this study is explanatory research. The data used in this study is quantitative data. The population in this study is extractive-based companies, mining sectors and basic and chemical industries listed on the Indonesia Stock Exchange (IDX) for the 2018-2021 period totaling 182 companies. Sampling was carried out through purposive sampling and obtained by 36 companies. Data analysis using multiple regression method. Based on the results of data analysis, it is known that liquidity, audit committee and institutional ownership partially affect Corporate Social Responsibility (CSR) disclosure, while profitability, leverage, board of commissioners, independent board of commissioners, and managerial ownership partially do not affect Corporate Social Responsibility (CSR) disclosure.

Keywords: ***Corporate Social Responsibility (CSR) disclosure, profitability, leverage, liquidity, board of commissioners, independent board of commissioners, audit committee, institutional ownership and managerial ownership***