

ABSTRACT

This study aims to examine the effect of profitability, leverage, size, and independent commissary proportion of corporate social responsibility disclosure (CSR).

The population in this study was all companies 63 manufacturing company sector basic industry and chemical listed on the stock exchange in 2012 until 2014. The sample was determined by the purposive sampling method and obtain 12 companies. Type of data used was secondary data obtained from www.idx.co.id and corporate website. The method analysis used is multiple regression analysis.

the research result showed board of commissaries and foreign ownership have significantly influence of corporate social responsibility disclosure, but independent commissary and audit commite didn't have significantly influence of corporate social responsibility disclosure.

Keywords: *Board of Commissaries, Independent Commisary Audit Commite, Foreign Ownership, Corporate Social Responsibility Disclosure.*



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ABSTRAK

Penelitian ini menguji pengaruh dewan komisaris, dewan komisaris independen, komite audit dan kepemilikan saham asing perusahaan terhadap pengungkapan *Corporate Social Responsibility* (CSR).

Populasi dalam penelitian ini berjumlah 63 perusahaan manufaktur sektor industri dasar dan kimia terdaftar di bursa Efek Indonesia (BEI) dengan periode penelitian tahun 2012 sampai dengan tahun 2013. Sampel yang digunakan sebanyak 36 *Annual Report* dari 12 perusahaan manufaktur sektor industri dasar dan kimia terdaftar di BEI. Pengambilan sampel dilakukan dengan teknik *purposive*. Pengumpulan data dilakukan dengan mendownload *Annual Report* di situs resmi BEI yaitu www.idx.co.id. Analisis data untuk menguji hipotesis menggunakan analisis regresi berganda.

Hasil penelitian ini menunjukkan bahwa *dewan komisaris dan kepemilikan saham asing* menunjukkan pengaruh signifikan terhadap pengungkapan *Corporate Social Responsibility*, sedangkan *dewan komisaris independen dan komite audit* menunjukkan pengaruh tidak signifikan terhadap pengungkapan *Corporate Social Responsibility*.

Kata Kunci : Dewan Komisaris, Dewan Komisaris Independen, Komite Audit, Kepemilikan Saham Asing, *Corporate Social Responsibility*



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