

ABSTRACT

This study aims to obtain empirical evidence about the influence of good corporate governance, corporate characteristics, and government regulations on corporate social responsibility disclosure in manufacturing companies in Indonesia. The independent variables consist of good corporate governance is proxied by independent board of commissioner and audit committee, the company characteristics are proxied by profitability and size, and government regulation. Dependent variable is corporate social responsibility disclosure based on GRI (Global Reporting Initiatives) version 4 or G4 indicator.

In this study using secondary data in the form of annual reports of manufacturing companies contained in Indonesia Stock Exchange and each company's website. Data analysis technique used is SPSS 20. The population in this study amounted to 55 samples with the study period of 2012 until 2016. The sample used 11 companies. Sampling using purposive technique. Data analysis was performed with classical assumption test and hypothesis testing using multiple linear regression method.

The results of this study indicate that the independent board of commissioners has a significant positive effect on corporate social responsibility disclosure, and audit committee has a significant negative effect on corporate social responsibility disclosure, while profitability, size, and government regulation have no effect on corporate social responsibility disclosure.

Keywords: *Corporate social responsibility disclosure, independent board of commissioners, audit committee, profitability, size, and government regulation.*

ABSTRAK

Penelitian ini bertujuan untuk memperoleh bukti empiris tentang pengaruh *good corporate governance*, karakteristik perusahaan, dan regulasi pemerintah terhadap pengungkapan *corporate social responsibility* pada perusahaan manufaktur di Indonesia. Variabel independen terdiri dari *good corporate governance* diproksikan dengan dewan komisaris independen dan komite audit, karakteristik perusahaan diproksikan dengan profitabilitas dan *size*, dan regulasi pemerintah. Variabel dependen yaitu pengungkapan *corporate social responsibility* berdasarkan indikator GRI (*Global Reporting Initiatives*) versi 4 atau G4.

Dalam penelitian ini menggunakan data sekunder berupa laporan tahunan perusahaan manufaktur yang terdapat di Bursa Efek Indonesia dan website masing-masing perusahaan. Teknik analisis data yang digunakan adalah SPSS 20. Populasi dalam penelitian ini berjumlah 55 sampel dengan periode penelitian tahun 2012 sampai dengan tahun 2016. Sampel yang digunakan sebanyak 11 perusahaan. Pengambilan sampel menggunakan teknik *purposive*. Analisis data dilakukan dengan uji asumsi klasik dan pengujian hipotesis dengan metode regresi linear berganda.

Hasil dari penelitian ini menunjukkan bahwa dewan komisaris independen berpengaruh positif signifikan terhadap pengungkapan *corporate social responsibility*, dan komite audit berpengaruh negatif signifikan terhadap pengungkapan *corporate social responsibility*. sedangkan profitabilitas, *size*, dan regulasi pemerintah tidak berpengaruh terhadap pengungkapan *corporate social responsibility*.

MERCU BUANA

Kata kunci : Pengungkapan *corporate social responsibility*, dewan komisaris independen, komite audit, profitabilitas, *size*, dan regulasi pemerintah.