

ABSTRAK

Corporate Governance dan *Corporate Social Responsibility* merupakan dua fenomena yang saling berhubungan. Perusahaan harus meningkatkan kepatuhan perusahaan dengan hukum dan mengembangkan kebijakannya dalam rangka pelaksanaan aktivitas *Corporate Social Responsibility*. Perusahaan diharapkan menjalankan bisnisnya dengan baik untuk memaksimalkan profit. Fokus penelitian ini adalah untuk menganalisis pengaruh indikator *Corporate Governance* dan *Financial Performance* pada pengungkapan *Corporate Social Responsibility*. Penelitian dikhususkan pada perusahaan manufaktur yang terdapat dalam ASEAN *Corporate Governance Balance Scorecard assessment* selama tahun 2014 -2016 dengan 107 jumlah amatan (*firm-year*) sampel penelitian yang diperoleh menggunakan *metode purposive sampling*.

Terkait dengan indikator *Corporate Governance* tersebut, proksi yang digunakan antara lain: Proporsi Dewan Direksi, Dewan Komisaris Independen, Independensi Komite Audit. Sedangkan Rasio *Financial Performance* menggunakan rasio *Return on Equity* (ROE). Analisis regresi linear berganda digunakan sebagai teknik dalam penelitian ini. Dari hasil tersebut dapat dilihat bahwa Proporsi Dewan Direksi, Dewan Komisaris Independen, Independensi Komite Audit tidak berpengaruh signifikan pada pengungkapan *Corporate Social Responsibility* dan *Return on Equity* (ROE) berpengaruh signifikan pada pengungkapan *Corporate Social Responsibility*.

Kata kunci: Proporsi Dewan Direksi, Dewan Komisaris Independen, Independensi Komite Audit dan *Return on Equity* (ROE), CSR (*Corporate Social Responsibility*).

ABSTRACT

Corporate Governance and Corporate Social Responsibility are two phenomena are related. Companies should increase the company's compliance with laws and develop policies for the implementation of Corporate Social Responsibility activities. Companies are expected to run the business properly to maximize profit. The focus of this study was to analyze the effect of corporate governance and financial performance indicators on Corporate Social Responsibility disclosure. Research sites devoted to manufacture companies listed on the ASEAN Corporate Governance Balance Scorecard assessment in 2014 - 2016 with 36 sample obtained using purposive sampling method.

Associated with the corporate governance indicators, proxies used are: Proportion of Board of Directors, Independent Board of Commissioners, Independence of Audit Committee. While the ratio of Financial Performance using Return on Equity Ratio (ROE). The analysis technique used in this study is the method of multiple linear regression. From these results it can be seen that Proportion of Board of Directors, Independent Board of Commissioners, Independence of Audit Committee has no significant effect on CSR disclosure and Return on Equity (ROE) significant effect on the profitability of CSR disclosure.

Keywords: Proportion of Board of Directors, Independent Board of Commissioners, Independence of Audit Committee, Return on Equity (ROE), CSR (Corporate Social Responsibility).