

***The Influence of Corporate Governance And Profitability of  
Disclosure Corporate Social Responsibility in Sustainability Report  
( Empirical Studies on Listed Companies at BEI periode 2010-2015)***

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***ABSTRACT***

*This research is to know the influence of Good Corporate Governance which includes the independence of the Audit Committee, the frequency of Meetings of the Audit Committee, the Audit Committee, the Board of Commissioners, the independence of the Board of Commissioners as well as profitability against disclosure of Corporate Social Responsibility in the Sustainability Report.*

*The population in this study are all companies registered in BEI in 2010-2015 which was in Indonesia. The number of samples from this study are 10 companies with observations for 6 years. Research on the method of purposive sampling. A total sample of this research is 60 financial report and Sustainability Report. Hypothesis testing in this study using multiple regression analysis techniques.*

*The results showed that Good Corporate Governance which includes the independence of the Audit Committee, the frequency of Meetings of the Audit Committee, the Audit Committee, and the independence of the Board of Commissioners has no effect against the disclosure of Corporate Social Responsibility in the Sustainability Report. While on the other hand, the size of the Board of Commissioners and the effect on the profitability of Corporate Social Responsibility disclosures in the Sustainability Report.*

***Keywords: independence of the Audit Committee, the frequency of Meetings of the Audit Committee, the Audit Committee, the Board of Commissioners of size, profitability, Corporate Social Responsibility disclosure, Corporate Governance.***

# **Pengaruh Corporate Governance dan Profitabilitas Terhadap Pengungkapan Corporate Social Responsibility Dalam Sustainability Report**

**(Studi Empiris Perusahaan yang Terdaftar di BEI periode 2010 – 2015)**

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## **ABSTRAK**

Penelitian ini untuk mengetahui pengaruh *Good Corporate Governance* yang meliputi independensi Komite Audit, frekuensi Rapat Komite Audit, jumlah Komite Audit, ukuran Dewan Komisaris, independensi Dewan Komisaris serta profitabilitas terhadap pengungkapan *Corporate Social Responsibility* dalam *Sustainability Report*.

Populasi dalam penelitian ini adalah semua perusahaan yang terdaftar di BEI pada tahun 2010-2015 yang berada di Indonesia. Jumlah sampel dari penelitian ini adalah 10 perusahaan dengan pengamatan selama 6 tahun. Penelitian ini berdasarkan metode *purposive sampling*. Total sampel penelitian ini adalah 60 laporan keuangan dan *Sustainability Report*. Pengujian hipotesis dalam penelitian ini menggunakan teknik analisis regresi berganda.

Hasil penelitian menunjukkan bahwa *Good Corporate Governance* yang meliputi independensi Komite Audit, frekuensi Rapat Komite Audit, jumlah Komite Audit, dan independensi Dewan Komisaris tidak berpengaruh terhadap pengungkapan *Corporate Social Responsibility* dalam *Sustainability Report*. Sedangkan disisi lain, ukuran Dewan Komisaris dan profitabilitas berpengaruh terhadap pengungkapan *Corporate Social Responsibility* dalam *Sustainability Report*.

**Kata kunci: independensi Komite Audit, frekuensi Rapat Komite Audit, jumlah Komite Audit, ukuran Dewan Komisaris, profitabilitas, pengungkapan Corporate Social Responsibility, Corporate Governance.**