

Abstract

This study aims to analyze the factors that influence disclosure of corporate social responsibility that is proxied as an independent board of commissioners, the number of audit committee meetings, managerial ownership, and company size. The population in this study is a coal sub-sector mining company that was listed on the Indonesian stock exchange during the period 2014-2017. The method of determining the sample in this study used purposive sampling technique and obtained 32 sample observation data. This study uses the method of multiple linear regression analysis using the IBM SPSS version 20.0 program.

The results of this study indicate that independent commissioners have a significant effect on corporate social responsibility. While the results of the research on the number of audit committee meetings, managerial ownership and company size did not have a significant effect on corporate social responsibility in the coal sub-sector mining companies listed on the Indonesian stock exchange
Keywords: independent board of commissioners, number of audit committee meetings, managerial ownership, company size, corporate social responsibility



ABSTRAK

Penelitian ini bertujuan untuk menganalisa faktor-faktor yang mempengaruhi pengungkapan *corporate social responsibility* yang diproksikan sebagai dewan komisaris independen, jumlah rapat komite audit, kepemilikan manajerial, dan ukuran perusahaan. Populasi dalam penelitian ini adalah perusahaan tambang sub sektor batubara yang terdaftar di bursa efek Indonesia selama periode 2014 – 2017. Metode penentuan sampel pada penelitian ini menggunakan teknik *purposive sampling* dan diperoleh 32 data pengamatan sampel. Penelitian ini menggunakan metode analisis regresi linear berganda dengan menggunakan program IBM SPSS versi 20.0.

Hasil penelitian ini menunjukkan bahwa dewan komisaris independen berpengaruh signifikan terhadap *corporate social responsibility*. Sementara hasil penelitian jumlah rapat komite audit, kepemilikan manajerial dan ukuran perusahaan tidak berpengaruh signifikan terhadap corporate social responsibility pada perusahaan tambang sub sektor batubara yang terdaftar di bursa efek Indonesia

Kata kunci : dewan komisaris independen, jumlah rapat komite audit, kepemilikan manajerial, ukuran perusahaan , *corporate social responsibility*

