

ABSTRAK

Penelitian ini bertujuan untuk menganalisa pengaruh *corporate governance* dan diversitas pengurus terhadap pengungkapan *corporate social responsibility* pada seluruh perusahaan yang terdaftar di Bursa Efek Indonesia dan secara rutin menerbitkan *Sustainability Report* dengan menyajikan *Index GRI* tahun 2014-2015. Variabel *corporate governance* diproksikan dengan kepemilikan institusional dan dewan komisaris independen, sedangkan diversitas pengurus diproksikan dengan diversitas *gender*, diversitas pendidikan dan diversitas *nationality*.

Pengambilan sampel menggunakan teknik *sampling* jenuh, yaitu pemilihan populasi dengan kriteria tertentu sehingga diperoleh 39 perusahaan yang terdaftar di Bursa Efek Indonesia dan dijadikan sampel penelitian.

Hasil penelitian ini menunjukkan bahwa kepemilikan institusional, dewan komisaris indepen, diversitas *gender*, diversitas pendidikan dan diversitas *nationality* secara bersama-sama berpengaruh terhadap pengungkapan *corporate social responsibility*.

Kata kunci: *corporate governance*, kepemilikan institusional, dewan komisaris independen, diversitas pengurus, diversitas *gender*, diversitas pendidikan, diversitas *nationality*, *corporate social responsibility*.



ABSTRACT

The purpose of this research is to analyze the effect of corporate governance and boards diversity of corporate social responsibility disclosure on all companies listed in Indonesia Stock Exchange and regularly publish Sustainability Report by presenting GRI Index 2014-2015. Corporate governance variables are proxied with institutional ownership and independent board of commissioners, while boards diversity is proxied with gender diversity, education diversity and nationality diversity.

Sampling using saturated sampling technique, namely the selection of population with certain criteria so that obtained 39 companies listed on the Indonesia Stock Exchange and used as sample research.

The results of this study indicate that institutional ownership, independent board of commissioners, gender diversity, education diversity and nationality diversity jointly affect the disclosure of corporate social responsibility.

Keywords: corporate governance, institutional ownership, independent board of commissioners, boards diversity, gender diversity, education diversity, nationality diversity, corporate social responsibility.

