

ABSTRACT

This study aims to examine the effect of good corporate governance, corporate social responsibility, company size, leverage and profitability on the cost of debt. The data used in this study are secondary data. The data of this study were taken from the Indonesia Stock Exchange and IICG institutions. The object of this research is that all companies go public on the Indonesia Stock Exchange and are included in the CGPI rating given by the IICG for the 2013-2017 period.

Based on the purposive sampling method, obtained 8 companies with a total of 40 samples during 2013-2017. The data analysis technique used is the multiple regression analysis technique with the help of SPSS version 20, where the dependent variable is the cost of debt (measured by measuring debt costs), and the independent variables are CGPI, CSR, SIZE, DER, ROE.

That Good Corporate Governance has an effect on Cost Of Debt. Corporate Social Responsibility does not affect Cost Of Debt. The size of the company has an effect on Cost Of Debt. Leverage does not affect Cost Of Debt. Profitability does not affect Cost Of Debt.

Keywords: Good Corporate Governance, Corporate Social Responsibility, company size, Leverage, Profitability, Cost Of Debt.

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ABSTRAK

Penelitian ini bertujuan untuk mengkaji pengaruh good corporate governance, corporate social responsibility disclosure, ukuran perusahaan, leverage dan profitabilitas terhadap cost of debt. Data yang digunakan dalam penelitian ini adalah data sekunder. Data penelitian ini diambil dari Bursa Efek Indonesia dan lembaga IICG. Objek penelitian ini adalah seluruh perusahaan go public di Bursa Efek Indonesia dan termasuk dalam peringkat CGPI yang diberikan oleh IICG periode 2013-2017.

Berdasarkan metode purposive sampling, diperoleh 8 perusahaan dengan total 40 sampel selama tahun 2013-2017. Teknik analisis data yang digunakan adalah teknik analisis regresi berganda dengan bantuan program SPSS versi 20, dimana variabel dependen adalah cost of debt (diukur dengan pengukuran biaya hutang), dan variabel independennya adalah CGPI, CSR, SIZE, DER, ROE.

Hasil penelitian ini menunjukkan bahwa Good Corporate Governance berpengaruh terhadap Cost Of Debt. Corporate Social Responsibility disclosure tidak berpengaruh terhadap Cost Of Debt. Ukuran perusahaan berpengaruh terhadap Cost Of Debt. Leverage tidak berpengaruh terhadap Cost Of Debt. Profitabilitas berpengaruh terhadap Cost Of Debt.

Kata kunci : *Good Corporate Governance, Corporate Social Responsibility, Ukuran perusahaan, Leverage, Profitabilitas, Cost Of Debt.*

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