

## ABSTRAK

Tujuan dari penelitian ini adalah untuk mengkaji pengaruh *Good Corporate Governance* dan Kualitas Audit terhadap Pengungkapan *Corporate Social Responsibility* dengan variabel kontrol Profitabilitas dan *Leverage*. Teknik analisis data yang digunakan dalam penelitian ini adalah analisis regresi linear berganda.

Penelitian ini menggunakan metode kausal. Populasi dalam penelitian ini adalah seluruh perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2014. Pengambilan data menggunakan metode *purposive sampling*. Jumlah sample penelitian sebanyak 68 perusahaan dengan variabel independen: Kepemilikan Institusional, Proporsi Dewan Komisaris Independen, Kompetensi Komite Audit dan Kualitas Audit, dan variabel dependen: Pengungkapan *Corporate Social Responsibility*.

Hasil penelitian menunjukkan bahwa: (1) Kepemilikan Institusional tidak berpengaruh signifikan terhadap Pengungkapan *Corporate Social Responsibility*, (2) Proporsi Dewan Komisaris Independen tidak berpengaruh signifikan terhadap Pengungkapan *Corporate Social Responsibility*, (3) Kompetensi Komite Audit berpengaruh positif dan signifikan terhadap Pengungkapan *Corporate Social Responsibility*, (4) Kualitas Audit berpengaruh positif dan signifikan terhadap Pengungkapan *Corporate Social Responsibility*.

Kata kunci : Kepemilikan Institusional, Proporsi Dewan Komisaris Independen, Kompetensi Komite Audit, Kualitas Audit, dan Pengungkapan *Corporate Social Responsibility*

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## ABSTRACT

The purpose of this study was to examine the influence of the Good Corporate Governance and Audit Quality on Corporate Social Responsibility Disclosure with Profitability and Leverage as control variables. Data analysis technique used in this research is multiple regression linear analysis.

This research use causality method. The population in this study are all manufacturing companies are listed on Indonesia Stock Exchange in 2014. The data chosen using purposive sampling method. Total sample in this research as many as 68 companies and independent variables: Institutional Ownership, Proportion of Independent Commissioners Board, Competence of Audit Committe and Audit Quality, and the dependent variable: Corporate Social Responsibility Disclosure.

The results showed that: (1) Institutional Ownership has no significant effect on the Corporate Social Responsibility Disclosure, (2) Proportion of Independent Commissioners Board has no significant effect on the Corporate Social Responsibility Disclosure, (3) Competence of Audit Committee has positive and significant effect on the Corporate Social Responsibility Disclosure, (4) Audit Quality has positive and significant effect on the Corporate Social Responsibility Disclosure.

Keywords: Institutional Ownership, Proportion of Independent Commissioner Board, Competence of Audit Committee, Audit Quality, and Corporate Social Responsibility Disclosure

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