

ABSTRACT

This research aims to know the influence of Good Corporate Governance indicator use is institutional ownership, Board of Commissioners independent, managerial ownership and audit committee to Corporate social responsibility using CSRI (Corporate Social Responsibility Index) in the company's real estate and property in Indonesia.

The population of this research is the company's real estate and property were listed on the Indonesia stock exchange (BEI) in 2011-2015. Total sample research are 30 companies that are defined through census sampling by using quantitative-descriptive approach. Thus, data analysis which is used is statistic analysis in the form of multiple linear regression test.

The result of this research shows that multiple linear regression test shows the value of negative coefficient on indicator of institutional ownership, Board of Commissioners independent, managerial ownership ownership to the disclosure of social responsibility. Meanwhile, the audit committee has a positive coefficient value on the disclosure of social responsibility in the company's real estate and property in Indonesia.

Keywords: corporate social responsibility (CSR), institutional ownership, Board of Commissioners independent, managerial ownership and audit committee

ABSTRAK

Penelitian ini untuk mengetahui pengaruh *Good Corporate Governance* melalui indikator kepemilikan institusional, dewan komisaris independen, kepemilikan manajerial dan komite audit terhadap Tanggung Jawab Sosial melalui indikator CSRI (*Corporate Social Responsibility Index*) pada perusahaan *real estate* dan *property* di Indonesia.

Populasi dari penelitian ini adalah perusahaan *real estate* dan *property* yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2011-2015. Total sampel penelitian adalah 30 perusahaan yang ditentukan melalui metode sensus dengan menggunakan pendekatan deskriptif kuantitatif. Karena itu, analisis data yang digunakan adalah analisis statistik dalam bentuk uji regresi linear berganda.

Hasil dari penelitian ini menunjukkan bahwa uji regresi linear berganda menunjukkan nilai koefisien negatif pada indikator kepemilikan institusional, dewan komisaris independen dan kepemilikan manajerial terhadap pengungkapan tanggung jawab sosial. Sedangkan, komite audit memiliki nilai koefisien positif terhadap pengungkapan tanggung jawab sosial pada perusahaan *real estate* dan *property* di Indonesia.

Kata kunci: tanggung jawab sosial (CSR), kepemilikan institusional, dewan komisaris independen, kepemilikan manajerial dan ukuran komite audit.