

ABSTRACT

This study aimed to get empirical evidence about the influence of good corporate governance consists of the proportion of institution ownership, board size, the proportion of independent commissioners, audit committee size and audit quality on the disclosure of corporate social responsibility with leverage as control variables.

Population of this research are manufacturing companies listed in Indonesia Stock Exchange in 2014 the annual report contains disclosure of corporate social responsibility activities of companies which some 59 companies using purposive sampling technique. Methods of data analysis using descriptive statistical analysis and multiple linear regression.

These results indicate that good corporate governance and audit quality has a significant effect simultaneously on the disclosure of corporate social responsibility of the company. However, partial test results showed that the proportion of institutional ownership, board size, the size of the audit committee and audit quality is not affected by the disclosure of corporate social responsibility. While the proportion of independent commissioners have a negative significant effect on the disclosure of corporate social responsibility.

Keyword: *good corporate governance, corporate social responsibility disclosure.*

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ABSTRAKSI

Penelitian ini bertujuan untuk memperoleh bukti empiris mengenai pengaruh dari *good corporate governance* yang terdiri atas proporsi kepemilikan institusional, ukuran dewan komisaris, proporsi komisaris independen, ukuran komite audit dan Kualitas Audit terhadap pengungkapan *corporate social responsibility* dengan *leverage* sebagai variabel kontrol.

Populasi penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2014 yang laporan tahunannya berisi tentang aktivitas pengungkapan *corporate social responsibility* perusahaan yaitu sejumlah 59 perusahaan dengan menggunakan teknik *purposive sampling*. Metode analisis data menggunakan analisis statistik deskriptif dan regresi linear berganda.

Hasil penelitian ini menunjukkan bahwa *good corporate governance* dan kualitas audit memiliki pengaruh yang signifikan secara simultan terhadap pengungkapan *corporate social responsibility* perusahaan. Akan tetapi, hasil pengujian parsial menunjukkan bahwa proporsi kepemilikan institusional, ukuran dewan komisaris, ukuran komite audit dan kualitas audit tidak dipengaruhi oleh pengungkapan *corporate social responsibility*. Sementara proporsi komisaris independen memiliki pengaruh yang signifikan negatif terhadap pengungkapan *corporate social responsibility*.

Kata Kunci: *good corporate governance*, pengungkapan *corporate social responsibility*.