

ABSTRACT

This study aims to determine the effect of *good corporate governance* consists of board size, the number of board meetings, the proportion of independent commissioners, the size of the audit committee, the number of audit committee meetings, the competence of the audit committee and Institutional Ownership on the *corporate social responsibility disclosure* with the company size and leverage as control variables. *Corporate social responsibility disclosure* is measured using GRI indicators Version 4.0 consisting of 91 items disclosure.

Population of this research is a company whose shares are listed on the Jakarta Islamic Index (JII) in the period 2014 annual report contains corporate social responsibility disclosure activities of companies, which some 30 companies using total sampling technique. Data analysis was performed with the classical assumption and hypothesis testing with multiple linear regression method.

These results indicate that *good corporate governance* and institutional ownership has a significant effect simultaneously of corporate social responsibility disclosure. The test results show that the proportion of independent commissioners and audit committee competencies positive effect on the corporate social responsibility disclosure. However, the number of audit committee meetings a negative effect on the corporate social responsibility disclosure. While the partial board size, the number of board meetings, the size of the audit committee and institutional ownership has no effect on the *corporate social responsibility disclosure*.

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

ABSTRAKSI

Penelitian ini bertujuan untuk mengetahui pengaruh dari *good corporate governance* yang terdiri atas ukuran dewan komisaris, jumlah pertemuan dewan komisaris, proporsi dewan komisaris independen, ukuran komite audit, jumlah pertemuan komite audit, kompetensi komite audit dan Kepemilikan Institusional terhadap pengungkapan *corporate social responsibility* dengan ukuran perusahaan dan *leverage* sebagai variabel kontrol. Pengungkapan *corporate social responsibility* diukur dengan menggunakan indikator GRI Versi 4.0 yang terdiri dari 91 item pengungkapan.

Populasi penelitian ini adalah perusahaan yang sahamnya tercatat di Jakarta Islamic Indeks (JII) periode 2014 yang laporan tahunannya berisi tentang aktivitas pengungkapan *corporate social responsibility* perusahaan yaitu sejumlah 30 perusahaan dengan menggunakan teknik *total sampling*. Analisis data dilakukan dengan uji asumsi klasik dan pengujian hipotesis dengan metode regresi linear berganda.

Hasil penelitian ini menunjukkan bahwa *good corporate governance* dan kepemilikan institusional memiliki pengaruh yang signifikan secara simultan terhadap pengungkapan *corporate social responsibility*. Hasil pengujian parsial menunjukkan bahwa proporsi komisaris independen dan kompetensi komite audit berpengaruh positif terhadap pengungkapan *corporate social responsibility*. Akan tetapi, jumlah pertemuan komite audit berpengaruh negatif terhadap pengungkapan *corporate social responsibility*. Sementara ukuran dewan komisaris, jumlah pertemuan dewan komisaris, ukuran komite audit dan kepemilikan institusional tidak berpengaruh terhadap pengungkapan *corporate social responsibility*.

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