

ABSTRACT

This study aims to determine the effect of Good Corporate Governance on good Corporate Social Responsibility in manufacturing companies in the automotive field and components listed on the Indonesia Stock Exchange. Characteristics of Good Corporate Governance used are measures of Institutional Ownership, Size of Board of Directors, Size of Audit Committee and Size of Independent Board of Commissioners. The Context of Corporate Social Responsibility Analysis uses ISO 26000 guidance consisting of 6 categories: Human Rights, Society, Labor, Product Responsibility, Economy and Environment.

The population of this research is manufacturing companies in the automotive field and components listed on the BEI. Selection of research sample by using purposive sampling method. This research was conducted using quantitative descriptive approach. Thus, the data analysis used in the form of quantitative descriptive statistics, classical assumption test, multiple linear regression test and hypothesis test.

The results show that the Institutional Size Ownership, Board of Directors, Audit Committee and Independent Board of Commissioners have a significant effect on CSR, as evidenced by the results of simultaneous test (F test). and the partial test result (t test) shows the Institutional Ownership Size and Board of Directors have a significant and good influence on CSR whereas, the Size of Audit Committee and Independent Board of Commissioners have no significant effect on CSR in the performance of Automotive Manufacturing Company and Component registered in IDX period 2014- 2016.

Keywords: Institutional Ownership, Board of Directors, Audit Committee, Independent Board of Commissioners, Corporate Social Responsibility (CSR)

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh Good Corporate Governance terhadap Corporate Social Responsibility yang baik pada perusahaan manufaktur dalam bidang otomotif dan komponen yang terdaftar di Bursa Efek Indonesia. Karakteristik Good Corporate Governance yang digunakan adalah ukuran Kepemilikan Intitusional, Ukuran Dewan Direksi, Ukuran Komite Audit dan Ukuran Dewan Komisaris Independen. Konteks Analisis Corporate Sosial Responsibility menggunakan panduan ISO 26000 yang terdiri dari 6 kategori yaitu HAM, Masyarakat, Tenaga Kerja, Tanggung Jawab Produk, Ekonomi dan Lingkungan.

Populasi penelitian ini adalah perusahaan manufaktur dalam bidang otomotif dan komponen yang terdaftar di BEI. Pemilihan sampel penelitian dengan menggunakan metode *purposive sampling*. Penelitian ini dilakukan menggunakan pendekatan deskriptif kuantitatif. Maka itu, analisis data yang digunakan yaitu dalam bentuk statistik deskriptif kuantitatif, uji asumsi klasik, uji regresi linier berganda dan uji hipotesis.

Hasil penelitian menunjukkan Ukuran Kepemilikan Institusional, Dewan Direksi, Komite Audit dan Dewan Komisaris Independen berpengaruh signifikan terhadap CSR, hal ini dibuktikan dari hasil uji simultan (uji F). dan hasil uji parsial (uji t) menunjukkan Ukuran Kepemilikan Institusional dan Dewan Direksi berpengaruh signifikan dan berperan baik terhadap CSR sedangkan, Ukuran Komite Audit dan Dewan Komisaris Independen tidak berpengaruh signifikan dan tidak berperan baik terhadap CSR dalam kinerja Perusahaan Manufaktur Otomotif dan Komponen yang terdaftar di BEI periode 2014- 2016.

Kata kunci : Kepemilikan Institusional, Dewan Direksi, Komite Audit, Dewan Komisaris Independen, Corporate Social Responsibility (CSR)