

**PENGARUH UKURAN PERUSAHAAN, INDEPENDENSI DEWAN
KOMISARIS, KEPEMILIKAN INSTITUSIONAL, KEPEMILIKAN
MANAJERIAL DAN INDEPENDENSI KOMITE AUDIT TERHADAP
CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE
PADA PERUSAHAAN PERTAMBANGAN DI BURSA EFEK INDONESIA**

Oleh : Isnia Agustiana

Abstrak

Tujuan penelitian ini adalah untuk menganalisa pengaruh ukuran perusahaan, independensi dewan komisaris, kepemilikan institusional, kepemilikan manajerial dan independensi komite audit terhadap *Corporate Social Responsibility Disclosure* yang terdaftar di Bursa Efek Indonesia periode 2010 - 2013.

Populasi dalam penelitian ini berdasarkan kriteria, hanya terdapat 60 sampel yang terpilih dengan menggunakan metode *purposive sampling*. Dengan variabel independen : ukuran perusahaan, independensi dewan komisaris, kepemilikan institusional, kepemilikan manajerial dan independensi komite audit, serta variabel dependen : *corporate social responsibility disclosure*. Data yang digunakan adalah data sekunder laporan keuangan dan *annual report* dan metode analisis data yang digunakan yaitu uji regresi linier berganda dengan uji normalitas, uji multikolinieritas, uji heteroskedastisitas, uji autokorelasi, uji determinasi, uji F, dan uji T.

Hasil penelitian menunjukkan bahwa secara simultan ukuran perusahaan, independensi dewan komisaris, kepemilikan institusional, kepemilikan manajerial dan independensi komite audit secara bersama-sama (simultan) mempunyai hubungan positif dan berpengaruh terhadap *corporate social responsibility disclosure*. Namun secara parsial terdapat tiga hipotesis yang berpengaruh secara signifikan terhadap *corporate social responsibility disclosure* yaitu ukuran perusahaan, kepemilikan manajerial dan independensi komite audit, sedangkan dua hipotesis yaitu kepemilikan institusional dan independensi dewan komisaris tidak berpengaruh secara signifikan terhadap *corporate social responsibility disclosure*.

Kata Kunci : Ukuran Perusahaan, Independensi Dewan Komisaris, Kepemilikan Institusional, Kepemilikan Manajerial, Independensi Komite Audit dan *Corporate Social Responsibility Disclosure*.

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Abstract

The purpose of this study was to analyze the effect of firm size, the independence of the board of directors, institutional ownership, managerial ownership and independence of the audit committee of the Corporate Social Responsibility Disclosure listed in Indonesia Stock Exchange period 2010 - 2013.

The population in this study based on the criteria, there are only 60 samples were selected using purposive sampling method. With independent variables : firm size, the independence of the board of commissioners, institutional ownership, managerial ownership and independence of the audit committee as well as the dependent variables : corporate social responsibility disclosure. The data used are financial statements and annual report. Analysis method used is multiple linear regression with normality test, multicollinearity, heteroscedasticity test, autocorrelation test, determination test, F test and T test.

The results showed that simultan the firm size, the independence of the board of commissioners, institutional ownership, managerial ownership and independence of audit committees have a positive relationship and influence on corporate social responsibility disclosure. But there are three partial hypotheses significantly affect the corporate social responsibility disclosure that is the firm size, managerial ownership and independence of the audit committee, while two hypothesis that institutional ownership and independence of the board of commissioners did not significantly affect the Corporate Social Responsibility Disclosure.

Keywords : *Firm Size, Independence of the Board of Commissioners, Institutional Ownership, Managerial Ownership, Independence of the Audit Committee and the Corporate Social Responsibility Disclosure.*