

Yuandafi Andikri

NIM. 15/381991/EK/20572

Jurusan Akuntansi, Universitas Gadjah Mada

yuandafi.andikri@mail.ugm.ac.id

Dosen Pembimbing : Putri Paramita Agritansia, S.E., M.Acc

INTISARI

Penelitian ini bertujuan untuk menganalisa pengaruh karakteristik *corporate governance* terhadap tingkat pengungkapan *corporate social responsibility* pada perusahaan maskapai yang terdaftar di Bursa Efek Indonesia periode 2014-2018. Tingkat pengungkapan *corporate social responsibility* sebagai variabel dependen diukur dengan menggunakan indeks GRI G4 untuk laporan periode 2014-2015 dan GRI Standards untuk laporan periode 2016-2018. Variabel independen yang digunakan dalam penelitian adalah proporsi komisaris independen, independensi komite audit, ukuran dewan komisaris, dan kepemilikan saham manajerial. Sampel yang digunakan dalam penelitian diambil dengan menggunakan metode *purposive sampling* dengan 47 perusahaan dari sektor transportasi udara. Metode statistik yang digunakan dalam penelitian ini adalah analisis regresi linier berganda. Analisis data dan pengujian hipotesis dilakukan dengan menggunakan perangkat lunak SPSS versi 25. Hasil penelitian menunjukkan bahwa proporsi komisaris independen, independensi komite audit, dan ukuran dewan komisaris memiliki pengaruh positif terhadap tingkat pengungkapan *corporate social responsibility*. Sementara itu, kepemilikan saham manajerial memiliki pengaruh negatif terhadap tingkat pengungkapan *corporate social responsibility*.

Kata Kunci : Pengungkapan *corporate social responsibility*, GRI G4, GRI Standards, proporsi komisaris independen, independensi komite audit, ukuran dewan komisaris, kepemilikan saham manajerial

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ABSTRACT

This study aims to analyze the effect of corporate governance characteristics on the degree of corporate social responsibility disclosure in airline companies listed on the Indonesia Stock Exchange in the 2014-2018 period. The degree of corporate social responsibility disclosure as the dependent variable was measured using the GRI G4 index for the 2014-2015 period and the GRI Standards for the 2016-2018 period. The independent variables used in the study are the proportion of independent commissioners, independence of the audit committee, the size of the board of commissioners, and managerial ownership. The sample used in the study was taken using a purposive sampling method with 47 companies from the air transportation sector. The statistical method used in this study is multiple linear regression analysis. Data analysis and hypothesis testing were performed using SPSS software version 25. The result of this study shows that the proportion of independent commissioners, independence of the audit committee, and the size of the board of commissioners have positive effect on the corporate social responsibility disclosure level, while the managerial ownership has negative effect toward the same matter.

Keywords : *corporate social responsibility disclosure, GRI G4, GRI Standards, proportion of independent commissioners, independence of the audit committee, the size of the board of commissioners, managerial ownership*