

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh beberapa atribut tata kelola perusahaan yang diproksikan melalui jumlah dewan komisaris, proporsi komisaris independen, jumlah komite audit, kepemilikan manajerial, dan kepemilikan asing terhadap tingkat pengungkapan tanggungjawab sosial perusahaan, serta dampak besaran kompensasi manajer terhadap tingkat pengungkapan tanggungjawab sosial perusahaan. Populasi dalam penelitian ini adalah perusahaan pertambangan yang sahamnya terdaftar di Bursa Efek Indonesia dan Bursa Efek Malaysia pada tahun 2011-2013. Pengambilan sampel dilakukan secara *purposive sampling*. Pengujian hipotesis dilakukan dengan uji regresi berganda. Hasil penelitian ini menunjukkan bahwa tata kelola perusahaan dan kompensasi manajer mempunyai korelasi sangat erat dengan tingkat pengungkapan tanggungjawab sosial perusahaan. Artinya, jika dewan komisaris semakin besar jumlahnya dan kompensasi manajer semakin rendah, maka tingkat pengungkapan tanggungjawab sosial perusahaan semakin meningkat. Selain itu, jika dewan komisaris semakin kecil jumlahnya dan kompensasi manajer semakin tinggi, maka tingkat pengungkapan tanggungjawab sosial perusahaan juga semakin meningkat. Kombinasi ini biasanya terjadi saat perusahaan mengalami kerugian.

Kata Kunci: tata kelola perusahaan, tanggungjawab sosial perusahaan, kompensasi manajer

ABSTRACT

This study aimed to examine the effect of some attributes of corporate governance which is proxied by the number of directors, the proportion of independent directors, the number of audit committee, managerial ownership, and foreign ownership on the level of disclosure of corporate social responsibility, as well as the impact of the amount of compensation for managers on the level of disclosure of corporate social responsibility. The population in this study is a mining company whose shares are listed on the Indonesia Stock Exchange and the Malaysia Stock Exchange of 2011-2013. The samples were taken by purposive sampling. Multiple regression test was used in this study. The finding of this study showed that the corporate governance and manager compensation are closely correlated with the level of disclosure of corporate social responsibility. It means that the greater the number of board of directors and the lower the level of manager compensation, then the level of disclosure of corporate social responsibility is increasing. In addition, the smaller the number of the board of directors and the higher the level of manager compensation, then the level of disclosure of corporate social responsibility is also increasing. This combination is usually occurs when the company suffered losses.

Keywords: *corporate governance, corporate social responsibility, manager compensation*