UNIVERSITAS
GADJAH MADA
Pengaruh Karakteristik Good Corporate Governance terhadap Luas Pengungkapan Corporate Social Responsibility Perusahaan
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ABSTRAKSI

Penelitian ini bertujuan untuk menganalisis pengaruh karakteristik *good corporate governance* (GCG), *Leverage*, dan ROA terhadap luas pengungkapan *corporate social* responsibility (CSR) perusahaan. karakteristik GCG yang digunakan adalah kepemilikan manajerial, kepemilikan institusional, dan ukuran komite audit. Sampel yang dipakai adalah laporan tahunan dari 28 perusahaan sektor pertambangan, energi, dan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2011-2013. Variabel independen dalam penelitian ini adalah kepemilikan manajerial, kepemilikan institusional, ukuran komite audit, *leverage*, dan ROA. Variabel dependen yaitu luas pengungkapan CSR yang diukur dengan *Corporate Social Responsibility Index* (CSRI) yang dikembangkan oleh *Global Reporting Initiative* (GRI). Analisis data dilakukan dengan analisis regresi berganda dengan SPSS 21. Hasil penelitian menunjukkan bahwa ukuran komite audit berpengaruh signifikan terhadap luas pengungkapan CSR, sementara kepemilikan manajerial, kepemilikan insititusional, *leverage*, dan ROA tidak berpengaruh signifikan terhadap luas pengungkapan CSR.

Kata kunci: *Good Corporate Governance* (GCG), *Corporate Social Responsibility*, Kepemilikan Manajerial, Kepemilikan Institusional, Ukuran Komite Audit.

ABSTRACT

This research aimed to analyze the effect of the characteristics of the good corporate governance (GCG), leverage, and ROA against corporate social responsibility (CSR) disclosure. GCG characteristics used in this research is the managerial ownership, intitutional ownership, and audit committee size. The sample consists of 28 annual report from many sector such as mining, energy, and manufacture, which listed on the Indonesia Stock Exchange (BEI) in the year 2011-2013. The independent variable used in this research is managerial ownership, institutional ownership, audit committee size, leverage, and ROA. The dependent variable is CSR disclosure as measured by Corporate Social Responsibility Index developed by Global Reporting Initiative (GRI). Data analysis was performed using multiple regression analysis with SPSS 21. The results of this research indicate that audit committee size significantly affect CSR disclosure,while managerial ownership, institutional ownership, leverage, and ROA no proven effect against CSR disclosure.

Keywords: Good Corporate Governance (CGC), Corporate Social Responsibility (CSR), Managerial Ownership, Institutional Ownership, Audit Committee Size.