

ABSTRAK

Rogifa Tualwih Siregar, 7101220020. Pengaruh *Good Corporate Governance, Political Visibility* Dan Profitabilitas Terhadap Pengungkapan *Corporate Social Responsibility* (CSR) Pada Perusahaan Manufaktur Yang Terdaftar Di BEI.

Isu tentang pengungkapan tanggung jawab sosial berkembang dengan cepat. Penelitian tentang pengungkapan tanggung jawab sosial menghasilkan temuan yang berbeda. Tujuan dari penelitian ini adalah untuk menjelaskan pengaruh dari ukuran dewan komisaris, proporsi dewan komisaris, komite audit, ukuran perusahaan (*size*), tipe perusahaan dan profitabilitas sebagai variabel independen terhadap pengungkapan tanggung jawab social (CSR) sebagai variabel dependen.

Sampel dalam penelitian ini adalah perusahaan yang tercatat di Bursa Efek Indonesia tahun 2015 yang laporan tahunannya berisi tentang aktivitas tanggung jawaban sosial perusahaan dan dapat diakses melalui website BEI, yaitu sejumlah 50 perusahaan dengan menggunakan teknik *purposive sampling*. Teknik analisis yang digunakan adalah analisis deskriptif dan analisis statistik.

Hasil uji menunjukkan bahwa secara simultan ukuran dewan komisaris, komposisi dewan komisaris, komite audit, size perusahaan, tipe industri dan profitabilitas berpengaruh signifikan, karena dibawah taraf signifikan $< 0,05$ terhadap pengungkapan *corporate social responsibility*. Artinya bahwa ukuran dewan komisaris, komposisi dewan komisaris, komite audit, size perusahaan, tipe industri dan profitabilitas mampu mempengaruhi tingkat aktivitas pengungkapan tanggung jawab sosial pada suatu perusahaan.

Hasil uji menunjukkan bahwa secara parsial dengan tingkat signifikan sebesar Ukuran Dewan Komisaris ($0,000 < 0,05$), Proporsi Komisaris Independen ($0,000 < 0,05$), Komite Audit Independen ($0,002 < 0,05$), dan Ukuran Perusahaan (Size) ($0,003 < 0,05$), Tipe Industri ($0,023 < 0,05$), Profitabilitas ($0,007 < 0,05$) yang artinya bahwa Ukuran Dewan Komisari, Proporsi Komisaris Independen, Komite Audit Independen, Ukuran Perusahaan (Size), Tipe Industri dan Profitabilitas berpengaruh secara parsial terhadap pengungkapan *Corporate Social Responsibility* dan mampu mempengaruhi tingkat aktivitas pengungkapan *Corporate Social Responsibility* pada perusahaan.

Kata Kunci : Ukuran dewan komisaris, proporsi dewan komisaris, komite audit, ukuran perusahaan (size), tipe perusahaan, profitabilitas, pengungkapan tanggung jawab sosial (CSR).

ABSTRACT

Rogifa Tualwih Siregar, 7101220020. The Influence of Good Corporate Governance, Political Visibility And Profitability To Corporate Social Responsibility Disclosure (CSR) On Manufacturing Companies Listed In BEI.

The issue of disclosure of social responsibility is growing rapidly. Research on social responsibility disclosure results in different findings. The purpose of this study is to explain the effect of the size of the board of commissioners, the proportion of the board of commissioners, the audit committee, the size of the company (size), the type of company and profitability as independent variables on the disclosure of social responsibility (CSR) as the dependent variable.

The sample in this research is a company listed on the Stock Exchange Indonesia in 2015 which annual report contains the activities of corporate social responsibility and can be accessed through the website of BEI, which is a number of 50 companies by using purposive sampling techniques. The analysis technique used is descriptive analysis and statistical analysis.

The test results show that simultaneously the size of board of commissioners, composition of board of commissioners, audit committee, firm size, industry type and profitability have significant effect, because under significant level $<0,05$ to disclosure corporate social responsibility. This means that the size of the board of commissioners, the composition of the board of commissioners, audit committee, firm size, industry type and profitability can affect the level of social disclosure activities in a company.

The results of the test show that in a significantly different manner the size of the Board of Commissioners ($0,000 <0,05$), Proportion of Independent Commissioners ($0,000 <0,05$), Independent Audit Committee ($0,002 <0,05$), and Size ($0,003 <0,05$), Industrial Type ($0,023 <0,05$), which means that the size of the Board of Commissioners, the Proportion of Independent Commissioners, the Independent Audit Committee, the Company Size, Industrial Type and Profitability partially influence the disclosure of Corporate Social Responsibility and able to influence the level of Corporate Social Responsibility disclosure activities on the company.

Keywords: The size of the board of commissioners, the proportion of the board of commissioners, the audit committee, the size of the company (size), type of company, profitability, disclosure of social responsibility (CSR).