

## INTISARI

Penelitian ini bertujuan untuk menguji pengaruh mekanisme *corporate governance* dan karakteristik perusahaan terhadap pengungkapan *corporate social responsibility* dan dampaknya terhadap nilai perusahaan pada perusahaan perkebunan yang terdaftar di Bursa Efek Indonesia selama periode 2013-2016. Variabel yang diuji dalam penelitian ini terdiri dari ukuran dewan komisaris, kepemilikan saham publik, kepemilikan institusional, ukuran perusahaan, profitabilitas dan *leverage*. Penelitian ini menggunakan metode *purposive sampling*, diperoleh 11 perusahaan perkebunan di Indonesia. Pengujian yang dilakukan antara lain: statistik deskriptif, asumsi klasik, regresi berganda, regresi sederhana, koefisien determinasi, *F test* dan *t test*.

Hasil penelitian: 1) Ukuran dewan komisaris berpengaruh positif terhadap pengungkapan *corporate social responsibility*, 2) kepemilikan saham publik berpengaruh positif terhadap pengungkapan *corporate social responsibility*, 3) kepemilikan institusional tidak berpengaruh terhadap pengungkapan *corporate social responsibility*, 4) ukuran perusahaan berpengaruh positif terhadap pengungkapan *corporate social responsibility*, 5) profitabilitas tidak berpengaruh terhadap pengungkapan *corporate social responsibility*, 6) *leverage* berpengaruh positif terhadap pengungkapan *corporate social responsibility*, 7) pengungkapan *corporate social responsibility* tidak berpengaruh terhadap nilai perusahaan.

Kata kunci: Ukuran dewan komisaris, kepemilikan saham publik, kepemilikan institusional, ukuran perusahaan, profitabilitas, *leverage*, pengungkapan *corporate social responsibility*, nilai perusahaan.

## **ABSTRACT**

*The study aimed to verify the influence of corporate governance mechanism and corporate characteristics to corporate social responsibility disclosure and the impact toward corporate value on plantations company listed in Indonesia stock exchange 2013-2016. The variables tested in this study consist of the size of board of commissioners, public ownership, institutional ownership, company size, profitability, leverage and corporate social responsibility disclosure. This study using purposive sampling method in determining the number of samples used, obtained 11 Indonesian plantations companies. Tests performed include: descriptive statistic, classical assumptions, multiple regression, simple regression, coefficient of determination, F test and t test.*

*Results of the study: 1) size of board of commissioners positively affect the corporate social responsibility disclosure, 2) public ownership positively affect the corporate social responsibility disclosure, 3) institutional ownership did not affect the corporate social responsibility disclosure, 4) company size positively affect the corporate social responsibility disclosure, 5) profitability did not affect the corporate social responsibility disclosure, 6) leverage positively affect the corporate social responsibility disclosure, 7) corporate social responsibility disclosure did not affect the corporate value.*

*Keywords: size of board of commissioners, public ownership, institutional ownership, company size, profitability, leverage, corporate social responsibility disclosure and corporate value.*