

INTISARI

Penelitian ini bermaksud untuk menguji pengaruh *good corporate governance* dan profitabilitas terhadap pengungkapan *corporate social responsibility*. Objek penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2013-2016. Dalam penelitian ini menggunakan metode *purposive sampling*, dan di dapatkan jumlah 15 perusahaan dengan data observasi sebanyak 574 perusahaan. Adapun analisis data dilakukan dengan memakai regresi linear sederhana.

Berdasarkan analisis telah didapatkan hasil bahwa *good corporate governance* diproksikan dengan ukuran dewan komisaris, dan komisaris indepeneden tidak memiliki pengaruh terhadap pengungkapan CSR sedangkan kepemilikan manajerial berpengaruh negative terhadap pengungkapan CSR. Profitabilitas (yang diproksikan dengan ROA) tidak berpengaruh terhadap luas pengungkapan *corporate social responsibility* (CSR).

Kata kunci : *good corporate governance, return on asset (ROA), corporate social responsibility (CSR)*

ABSTRACT

This study intends to examine the effect of good corporate governance and profitability on corporate social responsibility disclosure. The object of this study is a manufacturing company listed on the Indonesia Stock Exchange period 2013-2016. In this study using purposive sampling method, and get the number of 15 companies with the observation data as many as 574 companies. The data analysis is done by using simple linear regression.

Based on the analysis it has been found that good corporate governance is proxied by board of commissioner size, and independent commissioner has no influence on CSR disclosure while managerial ownership has negative effect on CSR disclosure. Profitability (which is proxied by ROA) does not affect the extent of corporate social responsibility (CSR) disclosure.

Key words : Good Corporate Governance, return on asset (ROA), corporate social responsibility (CSR).