

INTISARI

Penelitian ini bertujuan menganalisis pengaruh antara pengungkapan *corporate social responsibility* dengan *good corporate governance* dan karakteristik perusahaan pada perusahaan pertambangan dan perbankan yang listed tahun 2012-2015 di Bursa Efek Indonesia. *Good corporate governance* diproksikan dengan kepemilikan manajerial, kepemilikan asing, dan ukuran dewan komisaris independen, sedangkan karakteristik perusahaan diproksikan dengan profitabilitas, *leverage*, dan ukuran perusahaan. Sampel penelitian ini adalah perusahaan pertambangan dan perbankan yang *listed* tahun 2012-2015 di Bursa Efek Indonesia. Teknik pengambilan sampel dengan metode *purposive sampling*. Jumlah perusahaan yang dijadikan sampel sebanyak 18 yaitu 8 perusahaan pertambangan dan 10 perusahaan perbankan sehingga total data penelitian selama 4 tahun adalah 72 perusahaan yang menerbitkan pengungkapan *corporate social responsibility* secara berturut-turut dan memiliki data lengkap terkait variabel-variabel yang digunakan pada penelitian. Pengujian statistik deskriptif, asumsi klasik, koefisien determinasi, regresi berganda, *independent sample test*, dan *chow test* digunakan untuk menganalisis data..

Hasil penelitian menunjukkan bahwa *leverage* berpengaruh negatif terhadap pengungkapan *corporate social responsibility* dan ukuran perusahaan berpengaruh positif terhadap pengungkapan *corporate social responsibility* di perusahaan pertambangan. Sedangkan di perusahaan perbankan ukuran perusahaan berpengaruh positif terhadap pengungkapan *corporate social responsibility*. Ada perbedaan tingkat pengungkapan *corporate social responsibility* di perusahaan pertambangan dan perbankan dan ada perbedaan pengaruh kepemilikan manajerial, kepemilikan asing, ukuran dewan komisaris independen, profitabilitas, *leverage*, dan ukuran perusahaan terhadap pengungkapan CSR di perusahaan pertambangan dan perbankan.

Kata Kunci: Pengungkapan *corporate social responsibility*, kepemilikan manajerial, kepemilikan asing, ukuran dewan komisaris independen, profitabilitas, *leverage*, dan ukuran perusahaan.

ABSTRACT

This study aims to analyze the influence between corporate social responsibility disclosure with good corporate governance and company characteristics in mining and banking companies listed on the Indonesia Stock Exchange on 2012-2015. good corporate governance in this study uses with managerial ownership, foreign ownership, and the size of independent board while the company characteristics of profitability, leverage, and size of the company. The samples of this research is mining and banking companies listed on the Indonesia Stock Exchange on 2012-2015. The technique of sampling with a purposive sampling method. The number of companies that are only sampled 18 is 8 mining companies and 10 banking companies so that the total sample research for four years is 72 a companies that publish corporate social responsibility disclosure and have complete data related variables used in the study. Statistic descriptive, classical assumptions, coefficient of determination multiple regression, independent sample test, and chow test, used to analyze the data.

The results of this research showed that Leverage have negative significantly effect to corporate social responsibility disclosure and size of the company have positive significantly effect to corporate social responsibility disclosure in mining companies. Meanwhile in banking companies, size have positive significantly effect to corporate social responsibility disclosure. There are differences in the level of disclosure of corporate social responsibility in the mining and banking, and there are differences in the effect of managerial ownership, foreign ownership, the size of independent board, profitability, leverage, and the size of the company on the disclosure of CSR in mining and banking.

Keywords: Corporate Social Responsibility Disclosure, Managerial Ownership, Foreign Ownership, The Size Of Independent Board, Profitability, Leverage, And Size Of The Company