

ABSTRAK

Penelitian ini bertujuan untuk memberikan gambaran bagaimana *green accounting*, kepemilikan saham publik, pengungkapan media dan *corporate social responsibility disclosure* pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia periode 2013-2017. Serta mengetahui pengaruh *green accounting*, kepemilikan saham publik, pengungkapan media terhadap *corporate social responsibility disclosure* baik secara parsial maupun simultan.

Metode penelitian yang digunakan adalah metode deskriptif dan metode verifikatif. Populasi dari penelitian ini yaitu sebanyak 47 perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia periode 2013-2017. Teknik pengambilan sampel dilakukan dengan metode purposive sampling yang menghasilkan 10 perusahaan yang memenuhi kriteria. Metode analisis data penelitian ini yaitu analisis regresi berganda, uji asumsi klasik, analisis korelasi, dan koefisien determinasi. Sedangkan pengujian hipotesis yang digunakan adalah metode statistik uji parsial (uji t) dan uji simultan (uji F) menggunakan SPSS 20 for Windows.

Hasil penelitian menunjukkan bahwa secara parsial *green accounting* berpengaruh terhadap *corporate social responsibility disclosure*, kepemilikan saham publik berpengaruh terhadap *corporate social responsibility disclosure*, dan pengungkapan media berpengaruh terhadap *corporate social responsibility disclosure*.

Kata kunci: *Green Accounting*, **Kepemilikan Saham Publik**,
Pengungkapan Media, *Corporate Social Responsibility Disclosure*

ABSTRACT

This research aimed to provide an overview of green accounting, public share ownership, media exposure and corporate social responsibility disclosure in the mining companies listed on the Indonesia Stock Exchange for the period 2013-2017. And to know about the influence of green accounting, public ownership, media exposure toward corporate social responsibility disclosure both partially or simultaneously.

The research method used is descriptive method and verification method. The population in this research amounted to 47 mining companies listed on the Indonesia Stock Exchange in the period 2013-2017. The sampling technique was carried out by purposive sampling method which resulted in 10 companies that met the requirements. The method of data analysis in this research is multiple regression analysis, classic assumption test, consideration analysis, and coefficient of determination. While the hypothesis testing used is a partial test statistical method (t test) and a simultaneous test (F test) using SPSS 20 for Windows.

The results showed that partially green accounting had an effect on corporate social responsibility disclosures, public share ownership had an effect on corporate social responsibility disclosures, and media exposure had an effect on towards corporate social responsibility disclosures.

Key Words: Green Accounting, Public Share Ownership, Media Exposure, Corporate Social Responsibility Disclosure