

**PENGARUH ELEMEN GOOD CORPORATE GOVERNANCE (GCG)
TERHADAP PELAPORAN CORPORATE SOCIAL RESPONSIBILITY
(CSR) (Studi Empiris Pada Perusahaan Manufaktur yang Terdaftar di
BEI tahun 2010-2012)**

GUGIK INDRA WIBAWA

*Program Studi Akuntansi - S1, Fakultas Ekonomi & Bisnis,
Universitas Dian Nuswantoro Semarang*

URL : <http://dinus.ac.id/>

Email : 212201001622@mhs.dinus.ac.id

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh elemen Good Corporate Governance (GCG) terhadap luas pengungkapan tanggung jawab sosial perusahaan (Corporate Social Responsibility). Pengungkapan tanggung jawab sosial perusahaan merupakan variabel dependen dalam penelitian ini yang diukur berdasarkan pada Success Key Factors for Social Performance yang berisi 78 indikator pengukuran corporate social responsibility. Variabel independen yang diteliti antara lain kepemilikan manajerial, kepemilikan institusional, kepemilikan asing dan ukuran dewan komisaris.

Sampel perusahaan adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) yang menerbitkan laporan tahunan / annual report secara berturut-turut periode tahun 2010-2012. Sampel di pilih menggunakan metode purposive sampling dan diperoleh sebanyak 54 perusahaan sebagai sampel. Penelitian ini menganalisis laporan tahunan perusahaan dengan menggunakan metode content analysis. Analisis data menggunakan uji asumsi klasik dan pengujian hipotesis menggunakan analisis regresi linear berganda.

Hasil penelitian ini mengungkapkan bahwa ukuran dewan komisaris berpengaruh positif signifikan terhadap tanggung jawab sosial perusahaan. Sedangkan kepemilikan manajerial berpengaruh negatif signifikan terhadap pengungkapan tanggung jawab sosial perusahaan.

Kata Kunci : Kata kunci : Kepemilikan manajerial, institusi, asing, ukuran dewan komisaris dan CSR

**THE ELEMENT INFLUENCE OF GOOD CORPORATE GOVERNANCE
(GCG) ON THE CORPORATE SOCIAL RESPONSIBILITY (CSR)
REPORTING (Empirical Study In Manufacturing Companies Listed on
the Stock Exchange in 2010-2012)**

GUGIK INDRA WIBAWA

*Program Studi Akuntansi - S1, Fakultas Ekonomi & Bisnis,
Universitas Dian Nuswantoro Semarang*

URL : <http://dinus.ac.id/>

Email : 212201001622@mhs.dinus.ac.id

ABSTRACT

This study aims to analyze the influence of the elements of good corporate governance (GCG) against broad disclosure of corporate social responsibility (Corporate Social Responsibility). Disclosure of corporate social responsibility is the dependent variable in this study is measured based on the Key Success Factors for Social Performance containing 78 indicators measuring corporate social responsibility. Independent variables studied include managerial ownership, institutional ownership, foreign ownership and board size.

The sample companies are companies listed on the Indonesia Stock Exchange (IDX) which publishes an annual report / annual report consecutive period 2010-2012. Samples were selected using purposive sampling method and obtained as many as 54 companies in the sample. This study analyzed the annual reports of companies using content analysis method. Data analysis using the classical assumption and hypothesis testing using multiple linear regression analysis.

The results of this study reveal that board size significant positive effect on corporate social responsibility. While the significant negative effect of managerial ownership on corporate social responsibility disclosure.

Keyword : Key Words : include managerial ownership, institutional, foreign, board size and CSR