PENGARUH ELEMEN-ELEMEN *CORPORATE GOVERNANCE* DAN KUALITAS AUDIT TERHADAP LUAS PENGUNGKAPAN *CORPORATE SOCIAL RESPONSIBILITY* (Studi Empiris Pada Perusahaan Perbankan Yang Terdaftar Di Bursa Efek Indonesia Tahun 2017-2019).

Oleh :

Kusno

ABSTRAK

Penelitian ini bertujuan untuk membuktikan secara empiris mengenai pengaruh elemen-elemen *Corporate Governance* (CG) dan kualitas audit terhadap luas pengungkapan *Corporate Social Responsibility* (CSR). Sampel dalam penelitian ini adalah perusahaan perbankan yang terdaftar di Bursa Efek Indonesia periode 2017-2019. Teknik pengambilan sampel dalam penelitian ini menggunakan *purposive sampling* dan diperoleh 39 perusahaan. Analisis data dilakukan dengan uji asumsi klasik dan pengujian hipotesis dengan metode analisis regresi linear berganda. Hasil penelitian ini menunjukkan bahwa Variabel *Corporate governance* yang diwakilkan dengan kepemilikan institusional, komite audit dan ukuran perusahaan berpengaruh signifikan terhadap luas pengungkapan *Corporate Social Responsibility* (CSR), Sedangkan variabel *Corporate Governance* lainnya yaitu, kepemilikan manajerial, dewan komisaris, komisaris independen dan kualitas audit tidak berpengaruh signifikan terhadap luas pengungkapan *Corporate Social Responsibility* (CSR).

Kata kunci : *Corporate Social Responsibility* (CSR), Kepemilikan Institusional, Komite Audit, Ukuran Perusahaan, Kepemilikan Manajerial, Dewan Komisaris, Komisaris Independen Dan Kualitas Audit.

EFFECT OF CORPORATE GOVERNANCE AND AUDIT QUALITY ON CORPORATE SOCIAL RESPONSIBILITY (CSR) DISCLOSURE

(An Empirical Study on Banking Companies Indexed in Indonesia Stock Exchange in the Period of 2017-2019)

By:

Kusno

ABSTRACT

The objective of this study was proving empirically the effect of the corporate governance and the audit quality on the Corporate Social Responsibility (CSR) disclosure. The sample of this study was the banking companies indexed in Indonesia Stock Exchange in the period of 2017-2019. The sampling technique used in this study was the purposive sampling. The number of sample used in this study was 39 companies. The data analysis technique used in this study was the multiple linear regression analysis. The hypothesis testing used in this study was the classical assumption tests. The result of this study showed that the corporate governance (i.e., the institutional ownership, the audit committee, and the company size) had a significant effect on the corporate social responsibility (CSR) disclosure; while, the other corporate governance variables (i.e., the managerial ownership, the board of commissioners, the independent commissioners, and the audit quality) did not have significant effect on the Corporate Social Responsibility (CSR) disclosure.

Keywords: Corporate Social Responsibility (CSR), Institutional Ownership, Audit Committee, Company Size, Managerial Ownership, Board of Commissioners, Independent Commissioners, Audit Quality

INSTITUT INFORMATIKA DAN BISNIS DARMAJAYA