

ABSTRAK

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Pengaruh *Good Corporate Governance* dan Profitabilitas Terhadap Pengungkapan *Corporate Social Responsibility* dan Tinjauannya Dari Sudut Pandang Islam (Studi Pada Perusahaan LQ 45 yang Terdaftar di Bursa Efek Indonesia Periode 2013-2016)

Corporate Social Responsibility (CSR) merupakan suatu kegiatan tanggung jawab sosial perusahaan terhadap ekonomi, lingkungan dan sosial sebagai dasar pengungkapan. Pengungkapan CSR di Indonesia masih bersifat sukarela (*voluntary*). Namun walaupun masih bersifat sukarela, telah banyak perusahaan yang melaporkan kegiatan CSR melalui laporan berkelanjutan. Penelitian ini bertujuan untuk memperoleh bukti empiris mengenai Pengaruh *Good Corporate Governance* dan Profitabilitas Terhadap Pengungkapan *Corporate Social Responsibility*. *Good Corporate Governance* diproksi melalui komisaris independen dan kepemilikan publik. Profitabilitas diproksi melalui *Return On Assets* (ROA).

Penelitian ini menggunakan data sekunder yaitu perusahaan LQ 45 yang terdaftar di Bursa Efek Indonesia periode 2013-2016. Populasi dalam penelitian ini adalah 45 perusahaan. Metode penentuan sampel yang digunakan dalam penelitian ini adalah *purposive sampling*, sehingga total sampel adalah 15 perusahaan. Metode analisis data pada penelitian ini menggunakan regresi linier berganda.

Berdasarkan hasil penelitian disimpulkan bahwa komisaris independen tidak berpengaruh terhadap pengungkapan *corporate social responsibility*, Kepemilikan publik tidak berpengaruh terhadap pengungkapan *corporate social responsibility*, dan profitabilitas berpengaruh terhadap pengungkapan *corporate social responsibility*.

Kata kunci : Komisaris Independen, Kepemilikan Publik, Profitabilitas, Pengungkapan *Corporate Social Responsibility*

ABSTRACT

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The Effect of Good Corporate Governance and Profitability to the Disclosure of Corporate Social Responsibility and Review from the Islamic Viewpoint (Study on LQ 45 Companies Listed on Indonesia Stock Exchange Period 2013-2016)

Corporate Social Responsibility (CSR) is an activity of corporate social responsibility to economic, environment and social as the basis of disclosure. Disclosure of CSR in Indonesia is still voluntary. However, although it is still voluntary, many companies have reported CSR activities through ongoing reports. This study aims to obtain empirical evidence on the Influence of Good Corporate Governance and Profitability on Corporate Social Responsibility Disclosure. Good Corporate Governance is proclaimed through independent commissioners and public ownership. Profitability is proxyed through Return On Assets(ROA).

This study uses secondary data that is LQ 45 company listed in Indonesia Stock Exchange period 2013-2016. The population in this research is 45 companies. The method of determining the sample used in this study is purposive sampling, so the total sample is 15 companies. Methods of data analysis in this study using multiple linear regression.

Based on the result of the research, it is concluded that independent commissioners have no effect on corporate social responsibility disclosure. Public ownership has no effect on corporate social responsibility disclosure, and profitability influences corporate social responsibility disclosure.

Keywords: Independent Commissioner, Public Ownership, Profitability, Disclosure of Corporate Social Responsibility