ABSTRAK

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Pengaruh *Good Corporate Governance* dan Karakterikstik Perusahaan Terhadap *Corporate Social Responsibility* Serta Ditinjau Dari Sudut Pandang Islam (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Pada Tahun 2017-2021)

XV + 168 Halaman, 14 Tabel, 4 Gambar, 13 Lampiran

Uraian Abstrak

Penelitian ini bertujuan untuk menguji pengaruh *Good Corporate Governance* yang diproksikan dengan Ukuran Dewan Komisaris, Ukuran Komite Audit, Kepemilikan Manajerial. Karakteristik Perusahaan yang diproksikan dengan Ukuran Perusahaan, Profitabilitas terhadap *Corporate Social responsibility*. Metode penelitian yang digunakan adalah metode penelitian kuantitatif, menggunakan data sekunder yaitu perusahaan manufaktur yang tercatat di Bursa Efek Indonesia periode 2017-2021. Sampel yang digunakan sebanyak 26 perusahaan. Metode yang digunakan adalah metode *purposive sampling*. Metode analisis yang digunakan adalah analisis regresi liniear berganda. Hasil penelitian ini menunjukan ukuran dewan komisaris tidak berpengaruh terhadap *corporate social responsibility*, ukuran komite audit tidak berpengaruh terhadap *corporate social responsibility*, kepemilikan manajerial tidak berpengaruh terhadap *corporate social responsibility*, ukuran perusahaan berpengaruh positif terhadap *corporate social responsibility*, profitabilitas berpengaruh positif terhadap *corporate social responsibility*. Dalam persepktif Islam *Good Corporate Governance* dan karakteristik perusahaan telah memenuhi syariat Islam, Al-Qur’an dan Hadist secara menyeluruh dalam setiap variabel.

Kata Kunci: Ukuran Dewan Komisaris, Ukuran Komite Audit, Kepemilikan Manajerial, Ukuran Perusahaan, Profitabilitas, *Corporate Social Responsibility*

ABSTRACT

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The Effect of Good Corporate Governance and Company Characteristics on Corporate Social Responsibility and review from an Islamic point of view (Empirical Study of Manufacturing Companies Listed on The Indonesian Stock Exchange in 2017-2021)

XV + 168 Pages, 14 Tables, 4 Pictures, 13 Attachments.

Abstract Description

This study aims to examine the effect of Good Corporate Governance which is proxied by the Size of the Board of Commissioners, Audit Committee Size, Managerial Ownership. Company characteristics which are proxied by Company Size, Profitability on Corporate Social responsibility. The research method used is quantitative research method, using secondary data, namely manufacturing companies listed on the Indonesia Stock Exchange for the period 2017-2021. The sample used was 26 companies. The method used is purposive sampling method. The analysis method used is multiple linear regression analysis. The results of this study indicate that the size of the board of commissioners has no effect on corporate social responsibility, the size of the audit committee has no effect on corporate social responsibility, managerial ownership has no effect on corporate social responsibility, company size affects positively towards corporate social responsibility, profitability affects positively towards corporate social responsibility. In the Islamic perspective, Good Corporate Governance and company characteristics have fulfilled Islamic law, the Qur'an and Hadith thoroughly in each variable.

Keywords: Board of Commissioners Size, Audit Committee Size, Managerial Ownership, Company Size, Profitability, Corporate Social Responsibility