

## ABSTRAK

Tujuan dalam penelitian ini adalah : memberikan bukti empiris pengaruh ukuran dewan komisaris, aktivitas dewan komisaris, prosentase dewan komisaris independen, jumlah komite audit, aktivitas komite audit, kepemilikan manajerial, kepemilikan institusional terhadap pengungkapan CSR. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2014-2017, dengan teknik purposive sampling diperoleh data sebanyak 120 sampel. Data diakses dari [www.idx.co.id](http://www.idx.co.id). Metode analisis data yang digunakan adalah regresi linier berganda. Hasil dari penelitian ini adalah : Ukuran dewan komisaris berpengaruh positif tidak signifikan terhadap pengungkapan *corporate social responsibility*. Aktivitas dewan komisaris berpengaruh positif signifikan terhadap pengungkapan *corporate social responsibility*. Prosentase dewan komisaris berpengaruh positif signifikan terhadap pengungkapan *corporate social responsibility*. Jumlah komite audit berpengaruh positif signifikan terhadap pengungkapan *corporate social responsibility*. Aktivitas komite audit berpengaruh positif signifikan terhadap pengungkapan *corporate social responsibility*. Kepemilikan manajerial berpengaruh negatif tidak signifikan terhadap pengungkapan *corporate social responsibility*. Kepemilikan institusional berpengaruh negatif tidak signifikan terhadap pengungkapan *corporate social responsibility*.

**Kata Kunci** : *Dewan Komisaris, Komite Audit, Struktur Kepemilikan, Corporate Social Responsibility*

## ***ABSTRACT***

The purpose of this study is to provide empirical evidence of the influence of the size of the board of commissioners, the activities of the board of commissioners, the percentage of independent commissioners, the number of audit committees, audit committee activities, managerial ownership, institutional ownership on CSR disclosures. The population in this study is manufacturing companies listed on the Indonesia Stock Exchange (IDX) in 2014-2017, with purposive sampling technique, as much as 120 samples were obtained. Data is accessed from [www.idx.co.id](http://www.idx.co.id). The data analysis method used is multiple linear regression. The results of this study are: The size of the board of commissioners has a significant positive effect on the disclosure of *corporate social responsibility*. The activities of the board of commissioners have a significant positive effect on disclosure of corporate social responsibility. The percentage of the board of commissioners has a significant positive effect on disclosure of corporate social responsibility. The number of audit committees has a significant positive effect on corporate social responsibility disclosure. Audit committee activities have a significant positive effect on corporate social responsibility disclosure. Managerial ownership does not have a significant negative effect on *corporate social responsibility* disclosure. Institutional ownership does not have a significant negative effect on disclosure of *corporate social responsibility*.

Keywords : **Board of Commissioners, Audit Committee, Ownership Structure, Corporate Social Responsibility**