

ABSTRAK

Peningkatan kerusakan lingkungan yang disebabkan aktivitas bisnis menimbulkan tekanan dari berbagai pihak agar perusahaan mengungkapkan secara sukarela mengenai CSR di laporan tahunan perusahaan. Penelitian ini bertujuan untuk menemukan bukti empiris tentang pengaruh kepemilikan manajerial, kepemilikan institusional, ukuran dewan komisaris, dewan komisaris independen, jumlah rapat dewan komisaris, komite audit, dan jumlah rapat komite audit terhadap CSR perusahaan, dimana ukuran perusahaan sebagai variabel kontrol. Variabel penelitian terdiri dari CSR perusahaan sebagai variabel dependen; kepemilikan manajerial, kepemilikan institusional, ukuran dewan komisaris, dewan komisaris independen, jumlah rapat dewan komisaris, komite audit, dan jumlah rapat komite audit sebagai variabel independen; dan ukuran perusahaan sebagai variabel kontrol. Sampel penelitian adalah 60 data *pooled* dari perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia tahun 2010-2014. Data diperoleh dari laporan keuangan dan laporan tahunan, dan kemudian dianalisis menggunakan analisis regresi berganda. Hasil penelitian adalah (1) kepemilikan manajerial berpengaruh negatif dan signifikan terhadap pengungkapan CSR perusahaan, sehingga **hipotesis pertama ditolak**; (2) Kepemilikan institusional berpengaruh positif terhadap pengungkapan CSR perusahaan tetapi tidak signifikan, sehingga **hipotesis kedua ditolak**; (3) Ukuran dewan komisaris berpengaruh positif terhadap pengungkapan CSR perusahaan secara signifikan, sehingga **hipotesis ketiga diterima**; (4) Dewan komisaris independen berpengaruh positif terhadap pengungkapan CSR perusahaan tetapi tidak signifikan, sehingga **hipotesis keempat ditolak**; (5) Jumlah rapat dewan komisaris berpengaruh positif terhadap pengungkapan CSR perusahaan tetapi tidak signifikan, sehingga **hipotesis kelima ditolak**; (6) Komite audit berpengaruh positif terhadap pengungkapan CSR perusahaan secara signifikan, sehingga **hipotesis keenam diterima**; (7) Jumlah rapat komite audit berpengaruh positif terhadap pengungkapan CSR perusahaan secara signifikan, sehingga **hipotesis ketujuh diterima**.

Kata kunci: CSR, kepemilikan saham, GCG, BEI, perusahaan pertambangan

ABSTRACT

Increased environmental damage caused by business activities give rise to pressure from various parties so that companies disclose voluntarily on CSR in the company's annual report. This study aims to find empirical evidence about the effect of managerial ownership, institutional ownership, board size, independent board, the number of board meetings, audit committees, and the number of audit committee meetings on CRS companies disclosure, in which size as a control variable. The research variables consisted of CSR as the dependent variable; managerial ownership, institutional ownership, board size, independent board, the number of board meetings, audit committees, and the number of audit committee meetings as an independent variable; and size as control variables. The samples were 60 of data pooled from a mining company listed on the Indonesia Stock Exchange in 2010-2014. Data obtained from the financial statements and annual reports, and then analyzed using multiple regression analysis. The results of this study are (1) Managerial ownership is significantly negative effect on the company's CSR disclosure, so that the first hypothesis is rejected; (2) Institutional ownership is positive effect on the company's CSR disclosure but not significantly, so that the second hypothesis is rejected; (3) The board of commissioners size is significantly positive effect on the company's CSR disclosure, so that the third hypothesis is accepted; (4) Independent board is positive effect on the company's CSR disclosure but not significantly, so that the fourth hypothesis is rejected; (5) the number of board meetings positive effect on the company's CSR disclosure but not significantly, so that the fifth hypothesis is rejected; (6) The audit committee is significantly positive effect on the company's CSR disclosure, so that the sixth hypothesis is accepted; and (7) The number of audit committee is significantly positive effect on the company's CSR disclosure, so that the seventh hypothesis is accepted.

Keywords: CSR, stock ownership, GCG, ISE, a mining company