

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh karakteristik *corporate governance* terhadap pengungkapan *corporate social responsibility* pada perusahaan transportasi yang terdaftar di Bursa Efek Indonesia periode 2017-2019. Penelitian ini menggunakan teori keagenan dan teori *stakeholder*. Secara umum, *good corporate governance* adalah sebuah sistem, struktur, dan mekanisme yang dibentuk untuk mencapai keberhasilan suatu perusahaan dan *corporate social responsibility* adalah tanggung jawab sosial perusahaan atas segala tindakannya yang mempunyai pengaruh terhadap manusia, komunitas, dan lingkungan. Pengungkapan *corporate social responsibility* sebagai variabel dependen diukur dengan menggunakan indeks GRI 3.1. Variabel independen yang digunakan dalam penelitian adalah proporsi komisaris independen, ukuran dewan komisaris, ukuran komite audit, dan kepemilikan manajerial. Sampel yang digunakan dalam penelitian diambil dengan menggunakan metode *purposive sampling* dengan 15 perusahaan dari sektor transportasi. Metode atau alat pengolahan statistik menggunakan regresi, anova, dan uji t. Hasil penelitian menunjukkan bahwa proporsi komisaris independen, ukuran komite audit, dan kepemilikan manajerial tidak berpengaruh terhadap pengungkapan *corporate social responsibility*. Sementara itu, ukuran dewan komisaris berpengaruh terhadap pengungkapan *corporate social responsibility*.

Kata Kunci: *good corporate governance, corporate social responsibility, proporsi komisaris independen, ukuran dewan komisaris, ukuran komite audit, kepemilikan manajerial.*

ABSTRACT

This study aims to determine the effect of corporate governance characteristics on the disclosure of corporate social responsibility in transportation companies listed on the Indonesia Stock Exchange for the 2017-2019 period. This research uses agency theory and stakeholder theory. In general, good corporate governance is a system, structure, and mechanism established to achieve the success of a company and corporate social responsibility is corporate social responsibility for all its actions that have an impact on humans, communities and the environment. The disclosure of corporate social responsibility as the dependent variable is measured using the GRI 3.1 index. The independent variables used in this study are the proportion of independent commissioners, size of the board of commissioners, size of the audit committee, and managerial ownership. The sample used in the study was taken using purposive sampling method with 15 companies from the transportation sector. Statistical processing methods or tools using regression, ANOVA, and t test. The results showed that the proportion of independent commissioners, size of the audit committee, and managerial ownership had no effect on the disclosure of corporate social responsibility. Meanwhile, the size of the board of commissioners has an effect on the disclosure of corporate social responsibility.

Keywords: good corporate governance, corporate social responsibility, proportion of independent commissioners, board size, audit committee size, managerial ownership.