

Analisis hubungan mekanisme Corporate Governance dengan Corporate Social Responsibility Disclosure pada perusahaan publik yang mengeluarkan CSR-Report di BEI periode 2008-2011 = Analysis the relation Corporate Governance Mechanism to Corporate Social Responsibility Disclosure in public firms that listed in Indonesia Stock Exchange, which published CSR-Report on 2008-2011

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Abstrak

Penelitian ini bertujuan untuk menganalisis Mekanisme Good Corporate Governance dengan Corporate Social Responsibility Disclosure (pengungkapan tanggung jawab sosial perusahaan) pada perusahaan publik yang terdaftar di BEI dan mengeluarkan CSR-Report periode 2008-2011. Proksi Mekanisme Corporate Governance yang digunakan antara lain ukuran Dewan Komisaris, independensi Dewan Komisaris, ukuran Komite Audit, kepemilikan saham manajerial, kepemilikan saham institusional, kepemilikan saham terkonsentrasi, variabel kontrol ukuran perusahaan dan rasio leverage.

Penelitian ini menggunakan pendekatan kuantitatif dan regresi linear berganda. Total sampel penelitian adalah 30 perusahaan yang ditentukan melalui purposive sampling, dengan kriteria semua perusahaan yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2008-2011 yang mengeluarkan sustainability report Analisis data dilakukan dengan uji normalitas, uji data panel, uji hipotesis. dengan metode regresi linear berganda. Hasil penelitian ini menunjukkan bahwa proksi ukuran komite audit, kepemilikan saham terkonsentrasi, ukuran perusahaan, berpengaruh signifikan dan arah hubungannya positif terhadap pengungkapan CSR di Indonesia. Proksi kepemilikan institusional dan leverage tidak berpengaruh signifikan dan arah hubungannya negatif terhadap CSR disclosure. Proksi Ukuran dewan komisaris, Independensi dewan komisaris, Kepemilikan Managerial berhubungan tidak signifikan dan arah hubungannya negatif terhadap CSR disclosure. Secara keseluruhan, dengan uji-f, variabel Mekanisme CG memiliki pengaruh signifikan terhadap CSR-disclosure.

.....This research aims to analyze the Corporate Governance Mechanisms that influencing the disclosure of corporate social responsibility (CSR) in Public Firms that listed in Indonesia Stock Exchange, which published CSR-Report on 2008 - 2011. Corporate Governance Mechanisms characteristics that was applied in this research are Board of Commissioner size, Board of Commissioner independence, Audit Committee size, Managerial ownership, Institutional ownership, Firm's size and Leverage ratio.

This Research used quantitative approach and Multiple Linear Regression Method. Total sample in this research are 30 firms that selected with purposive sampling, which the criteria are all of Indonesian firms listed in Indonesian Stock Exchanges (IDX) 2008-2011 that published sustainability reports. Data analyzed with normal distribution test, panel data test and examination of hypothesis with multiple linear regression method.

Result of this research indicates that concentrated ownership, Institutional ownership, Firm's size and Leverage ratio had a significant effect and positive relation to CSR disclosure in Indonesia. And also, Institutional ownership and leverage had insignificant effect and negative relation to CSR-disclosure. Board of Commissioner size, Board of Commissioner independence and Managerial ownership has insignificant

effect and positive relation to CSRdisclosure. Overall, using f-test, CG Mechanisms had significant effect to CSR-disclosure.