

Pengaruh jenis struktur kepemilikan dan aktivitas dewan komisaris terhadap pengungkapan corporate social responsibility = The effect of the type of ownership structure and the activities of the board of commissioner on corporate social responsibility disclosure

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Abstrak

Tujuan penelitian ini untuk menguji pengaruh jenis struktur kepemilikan dan aktivitas dewan komisaris terhadap pengungkapan corporate social responsibility. Jenis struktur kepemilikan meliputi institusional, asing, dan publik, serta aktivitas dewan komisaris meliputi pengawasan dewan komisaris dan frekuensi rapat dewan komisaris. Metode penelitian ini adalah regresi linear berganda dari 104 sampel perusahaan manufaktur pada tahun 2013.

Hasil penelitian ini membuktikan pengawasan dewan komisaris ternyata berpengaruh positif terhadap pengungkapan corporate social responsibility. Adapun kepemilikan institusional, asing, dan publik, serta frekuensi rapat dewan komisaris tidak ada berpengaruh terhadap pengungkapan corporate social responsibility.

.....The objective of this research is to analyze the effect of the type of ownership structure and the activities of the board of commissioners on corporate social responsibility disclosure. The types of ownership include institutional, foreign, and public ownership, the activities of the board commissioners include the board of commissioner meeting frequency and monitoring. The research method used is multiple linear regression of 104 samples from manufacturing companies for period 2013.

The result of this research indicates the board of commissioner monitoring has positive effect on corporate social responsibility disclosure. Institutional, foreign, and public ownership, and the board of commissioner meeting do not have effect on corporate social responsibility disclosure.