

**ANALISIS PENGARUH STRUKTUR *CORPORATE GOVERNANCE* DAN
KARAKTERISTIK PERUSAHAAN TERHADAP PENGUNGKAPAN
CORPORATE SOCIAL RESPONSIBILITY DI DALAM *SUSTAINABILITY*
*REPORT***

**(Studi Eempiris pada Perusahaan BUMN Non Keuangan yang Terdaftar di
BEI Periode 2012-2014)**

Aulia Ikmal¹

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh struktur *Corporate Governance* yang diproksikan melalui proporsi dewan komisaris independen, kepemilikan saham pemerintah, dan kepemilikan saham asing serta karakteristik perusahaan yang diproksikan melalui profitabilitas, ukuran perusahaan, dan tipe industri terhadap pengungkapan *Corporate Social Responsibility* di dalam *Sustainability Report*. Populasi penelitian ini adalah perusahaan BUMN yang terdaftar di BEI pada periode 2012-2014. Sampel dipilih dengan metode *purposive sampling* setiap tahun selama tahun 2012 sampai dengan tahun 2014 sehingga diperoleh 51 sampel. Penelitian ini menggunakan metode analisis deskriptif, analisis regresi logistik dengan menggunakan program SPSS 20.

Berdasarkan hasil pengujian hipotesis menunjukkan bahwa proporsi dewan komisaris independen, kepemilikan saham pemerintah dan profitabilitas berpengaruh negatif tidak signifikan terhadap pengungkapan *corporate social responsibility* di dalam *sustainability report* karena adanya pengaruh kepentingan politik dan terbatasnya alokasi profit perusahaan BUMN untuk melakukan pengungkapan tanggung jawab sosial perusahaan, sedangkan kepemilikan saham asing, ukuran perusahaan, dan tipe industri memiliki pengaruh positif tidak signifikan terhadap pengungkapan *corporate social responsibility* di dalam *sustainability report* karena investor asing cenderung peduli terhadap isu sosial dan lingkungan, adanya sorotan publik terhadap perusahaan besar dan terdapat juga peraturan yang mewajibkan industri yang bisnisnya berkaitan dengan pengelolaan sumber daya alam untuk mengungkapkan tanggung jawab sosial perusahaan.

Kata Kunci: *Corporate Governance*, Karakteristik Perusahaan, *Corporate Social Responsibility*, *Sustainability Report*

¹ Mahasiswa Program Studi Akuntansi Universitas Bakrie

**ANALYSIS OF THE INFLUENCE OF GOOD CORPORATE
GOVERNANCE STRUCTUR AND COMPANY CHARACTERISTICS ON
THE DISCLOSURE OF CORPORATE SOCIAL RESPONSIBILITY IN
THE SUSTAINABILITY REPORTS
(Emprical Study of State-Owned Enterprises Non-Financial that Listing in
Indonesia Stock Exchange for Periods 2012-2014)**

Aulia Ikmal²

ABSTRACT

This research aims to analyze the influence of Corporate Governance structure which is represented through the proportion of the board of independent commissioner, government shareholdings, and foreign shareholdings, along with the company characteristics that is interpreted through the profitability, company size, and the type of industry to the disclosure of the Corporate Social Responsibility in the Sustainability Report. The research population is BUMN companies registered in IDX for the period of 2012-2014. Samples are selected by purposive sampling method for each year during 2012 to 2014, obtaining 51 samples in total. This research uses the descriptive analysis and logistic regression method by using SPSS 20 program.

Based on the hypothesis test, it proves that the proportion of the board of independent commissioner, government shareholdings and profitability negatively influence but not significant to the disclosure of corporate social responsibility in the sustainability report because of the influence of political interest and limited company profit allocation to disclose the corporate social responsibility. Foreign shareholdings, company size and type of industry have positive but not significant influence to the disclosure of corporate social responsibility in the sustainability report because foreign investors tend to give attention to the social and environment issue. There is also a regulation to that force companies that use natural resources to disclose its corporate social responsibility in the sustainability report.

Keywords: Corporate Governance, Company Characteristics, Corporate Social Responsibility, Sustainability Report

² Student of Universitas Bakrie, Accounting major