

## ABSTRAK

Isu mengenai pengungkapan *corporate social responsibility* (CSR) kini telah berkembang dengan cepat setelah pemerintah mengeluarkan peraturan mengenai kewajiban pelaporan tanggung jawab sosial. Pengungkapan CSR dipengaruhi salah satunya oleh mekanisme *good corporate governance* (GCG). Penelitian ini dimaksudkan untuk menguji pengaruh mekanisme GCG terhadap pengungkapan CSR perusahaan. Mekanisme GCG dalam penelitian ini diukur dengan indikator kepemilikan manajerial, kepemilikan institusi, proporsi dewan komisaris independen, dan jumlah dewan komite audit. Variabel CSR diukur berdasarkan pengukuran *Global Reporting Initiatives* (GRI) dengan melihat 78 item pengungkapan pada setiap laporan tahunan perusahaan. Penelitian ini dilakukan pada 34 perusahaan manufaktur di Indonesia yang terdaftar di Bursa Efek Indonesia (BEI) dan secara konsisten melaporkan laporannya selama periode 2008-2010. Hasil penelitian ini menunjukkan bahwa beberapa indikator mekanisme GCG tidak berpengaruh terhadap pengungkapan CSR perusahaan. Kepemilikan manajerial, kepemilikan institusional, dan proporsi dewan komisaris independen tidak berpengaruh terhadap pengungkapan CSR. Sedangkan jumlah dewan komite audit berpengaruh signifikan positif terhadap pengungkapan CSR yang berarti jumlah dewan komite audit memiliki peran yang penting untuk memastikan strategi dan implementasi dari CSR perusahaan.

**kata kunci :** mekanisme GCG, *corporate social responsibility*, kepemilikan manajerial, kepemilikan institusi, proporsi dewan komisaris independen, komite audit.

## ABSTRACT

The issue about *corporate social responsibility* (CSR) has develop rapidly since the issuance of government's regulation about the obligation of CSR disclosure. One factor that influenced the CSR disclosure is *good corporate governance* (GCG) mechanism. This research examines the effect of good corporate mechanism GCG to corporate social responsibility (CSR) disclosure. GCG indicator that used in this research are managerial ownership, institutional ownership, the proportion of independent boards of commissioner, and the amount of audit committee. CSR variable was measured based on the Global Reporting Initiatives (GRI) measurement standard which use 78 disclosure item on each company's annual report. This research was held to 34 public manufacture companies in Indonesia that listed on Bursa Efek Indonesia (BEI) and disclosed the annual report during 2008-2010 consistently. This research finding showed that some of GCG mechanism indicators were not influence the CSR disclosure of the company. Managerial ownership, institutional ownership and the proportion of independent board of commissioner had no effect to CSR disclosure. In spite of it, the amount of audit committee had a positive effect to CSR disclosure and it indicates that audit committee had an important role to assure the strategy and implementation of companies' CSR disclosure.

**keywords :** GCG mechanism, corporate social responsibility, managerial ownership, institutional ownership, proportion of independent board of commissioner, audit committee.