

**PENGARUH MEKANISME *CORPORATE GOVERNANCE*,
PROFITABILITY, DAN *FIRM SIZE* TERHADAP
PENGUNGKAPAN *CORPORATE SOCIAL RESPONSIBILITY***

THESIS



Disusun Oleh:

SHELBY EDINOV

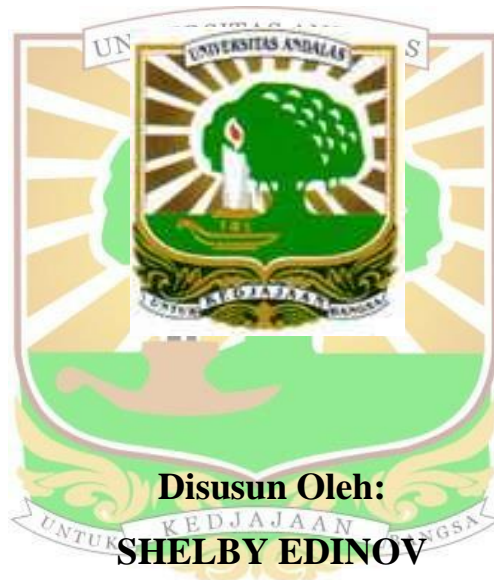
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FAKULTAS EKONOMI DAN BISNIS
UNIVERSITAS ANDALAS
PADANG
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Disusun dan Diajukan untuk Memenuhi Sebagian Persyaratan
Mencapai Derajat Strata-2 Program Studi Magister Manajemen
Fakultas Ekonomi dan Bisnis Universitas Andalas



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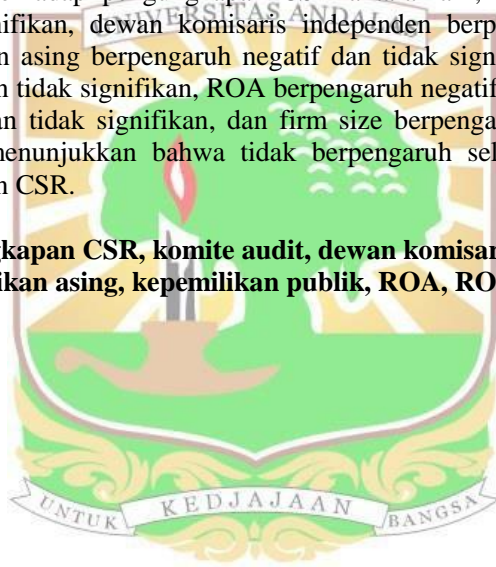
PENGARUH MEKANISME CORPORATE GOVERNANCE, PROFITABILITY DAN FIRM SIZE TERHADAP PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY

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Abstrak: Penelitian dilakukan untuk mengetahui pengaruh mekanisme corporate governance, profitability dan firm size terhadap pengungkapan corporate social responsibility (CSR) perusahaan Bursa Efek Indonesia periode 2018-2020. Variabel independen yang digunakan komite audit, dewan komisaris independen, kepemilikan asing, kepemilikan publik, ROA, ROE, dan firm size dengan variabel kontrol growth, debt equity ratio dan current assets. Sedangkan pengungkapan CSR dijadikan variabel dependen. Dengan teknik purposive sampling didapatkan 36 perusahaan sampel penelitian. Teknik analisis data yang digunakan adalah analisis regresi data panel, dimana hasil yang diperoleh masing-masing variabel independen terhadap pengungkapan CSR antara lain; komite audit berpengaruh positif dan tidak signifikan, dewan komisaris independen berpengaruh positif dan tidak signifikan, kepemilikan asing berpengaruh negatif dan tidak signifikan, kepemilikan publik berpengaruh positif dan tidak signifikan, ROA berpengaruh negatif dan tidak signifikan, ROE berpengaruh positif dan tidak signifikan, dan firm size berpengaruh positif dan signifikan. Untuk uji simultan menunjukkan bahwa tidak berpengaruh seluruh variable independen terhadap pengungkapan CSR.

Kata kunci : pengungkapan CSR, komite audit, dewan komisaris independen, kepemilikan asing, kepemilikan publik, ROA, ROE, firm size



THE EFFECT OF CORPORATE GOVERNANCE MECHANISM, PROFITABILITY, AND FIRM SIZE ON CORPORATE SOCIAL RESPONSIBILITY

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Abstract: The study was conducted to determine the effect of corporate governance mechanisms, profitability and firm size on the disclosure of corporate social responsibility (CSR) of Indonesian Stock Exchange companies for the 2018-2020 period. The independent variables used by the audit committee, independent commissioners, foreign ownership, public ownership, ROA, ROE, and firm size with control variables are growth, debt equity ratio and current assets. Meanwhile, CSR disclosure is used as the dependent variable. With purposive sampling technique obtained 36 research sample companies. The data analysis technique used is panel data regression analysis, where the results obtained by each independent variable on CSR disclosure include; the audit committee has a positive and insignificant effect, the independent board of commissioners has a positive and insignificant effect, foreign ownership has a negative and insignificant effect, public ownership has a positive and insignificant effect, ROA has a negative and insignificant effect, ROE has a positive and insignificant effect, and firm size positive and significant effect. The simultaneous test shows that all independent variables have no effect on CSR disclosure.

Keywords: Disclosure of corporate social responsibility, audit committee, independent board of commissioners, foreign ownership, public ownership, ROA, ROE, firm size

