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Judul: Pengaruh Struktur *Corporate Governance* Dan Kinerja Keuangan Terhadap Pengungkapan *Corporate Social Responsibility* BumN (*Listed* Dan *Non-Listed*)

ABSTRAK

PENGARUH STRUKTUR *CORPORATE GOVERNANCE* DAN KINERJA KEUANGAN TERHADAP PENGUNGKAPAN *CORPORATE SOCIAL RESPONSIBILITY* BUMN (*LISTED* DAN *NON-LISTED*)

Peningkatan perhatian masyarakat terhadap perilaku buruk perusahaan meningkatkan kebutuhan atas pelaporan *corporate social responsibility*. Penelitian ini bertujuan untuk mengetahui pengaruh struktur *corporate governance* dan kinerja keuangan terhadap pengungkapan *corporate social responsibility* BUMN. Struktur *corporate governance* diproksikan dengan kepemilikan pemerintah, kepemilikan institusional, dan dewan komisaris independen dan kinerja keuangan diproksikan dengan rasio profitabilitas.

Sampel yang digunakan dalam penelitian ini adalah 25 perusahaan BUMN, 16 perusahaan listed dan 9 perusahaan non-listed. Metode analisa regresi berganda digunakan untuk membuktikan hipotesis dalam penelitian ini.

Menggunakan tingkat signifikan sebesar 5%, hasil penelitian ini menunjukkan bahwa dewan komisaris independen berpengaruh signifikan terhadap pengungkapan *corporate social responsibility* BUMN. Ukuran perusahaan sebagai variabel kontrol dalam penelitian ini juga menunjukkan pengaruh yang signifikan. Sementara, kepemilikan pemerintah, kepemilikan institusional, dan kinerja keuangan berpengaruh tidak signifikan.

Kata kunci: *corporate governace*, kinerja keuangan, pengungkapan *corporate social responsibility*, BUMN (Badan Usaha Milik Negara).

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ABSTRACT

THE IMPACT OF CORPORATE GOVERNANCE STRUCTURE AND FINANCIAL PERFORMANCE ON SOE'S CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE (LISTED AND NON-LISTED)

The increase of public attention toward corporate's bad behavior increases the needs of corporate social responsibility reporting. The aim of this research is to determine the impact of corporate governance structure and financial performance on SOE's corporate social responsibility disclosure. Government ownership, institutional ownership, and independent commissioner are being used as proxies of corporate governance structure and profitability is being used as a proxy of financial performance.

The samples used in this research are 25 SOEs. Its included 16 of listed companies and 9 of non-listed companies. The method used to test hypotheses was multiple regression analysis.

Using 5% of significance level, the results of this research indicate that independent commissioner has a significant influence on SOE's corporate social responsibility disclosure. Firm size as control variable in this research also has a significant influence. Meanwhile, government ownership, institutional ownership, and financial performance fail to to show its significant effect.

Keywords: corporate governance, financial performance, corporate social responsibility disclosure, SOE (State Owned Enterprise).