ABSTRACT

This study aims to determine the factors that influence the level of disclosure of corporate social responsibility in the mining company listed on the Indonesia Stock Exchange in 2013 and 2014 by using the guidelines of Global Reporting Initiative (GRI). The data used in this study is secondary data by using purposive sampling method. This study uses the independent variable of good corporate governance that is projected by the size of the audit committee, the composition of the independent board, the composition of government ownership, composition of institutional ownership, composition of family ownership and composition of foreign ownership. The dependent variable is the level of disclosure of corporate social responsibility undertaken by the company and disclosed in the company's annual report. Processing and analysis of data in this study using multiple linear regression with SPSS 20.0 software tools. The sample used by 76 companies out of a total population of 82 mining companies listed on the Indonesia Stock Exchange in 2013 and 2014. The results of this study indicate that the variable size of the audit committee, the composition of the independent board and the composition of foreign ownership of significant positive effect on the level of disclosure of corporate social responsibility. While the variable composition of government ownership, the composition of family ownership and composition of institutional ownership did not significantly affect the level of disclosure of corporate social responsibility.

Keywords: *Corporate Social Responsibility, Good Corporate Governance (the size of the audit committee, the composition of the independent board, ownership structure), the Global Reporting Initiative (GRI).*

ABSTRAK

Penelitian ini bertujuan untuk mengetahui faktor-faktor apa saja yang mempengaruhi tingkat pengungkapan *corporate social responsibility*pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia tahun 2013 dan 2014 dengan menggunakan pedoman *Global Reporting Initiative* (GRI). Data yang digunakan dalam penelitian ini adalah data sekunder dengan menggunakan metode *purposive sampling*. Penelitian ini menggunakan variabel independen *good corporate governance* yang diproyeksikan oleh ukuran komite audit, komposisi dewan komisaris independen, komposisi kepemilikan pemerintah, komposisi kepemilikan institusional, komposisi kepemilikan keluarga dan komposisi kepemilikan asing. Variabel dependennya yaitu tingkat pengungkapan *corporate social responsibility* yang dilakukan oleh perusahaan dan diungkapkan di laporan tahunan perusahaan. Pengolahan dan analisis data dalam penelitian ini menggunakan regresi linier berganda dengan alat bantu *softwareSPSS*20.0. Sampel yang digunakan sebanyak 76 perusahaan dari total populasi sebanyak 82 perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia tahun 2013 dan 2014. Hasil penelitian ini menunujukkan bahwa variabel ukuran komite audit, komposisi dewan komisaris independen dan komposisi kepemilikan asing berpengaruh positif signifikan terhadap tingkat pengungkapan *corporate social responsibility*. Sedangkan variabel komposisi kepemilikan pemerintah, komposisi kepemilikan keluarga dan komposisi kepemilikan institusional tidak berpengaruh signifikan terhadap tingkat pengungkapan *corporate social responsibility*.

Kata kunci:*Corporate Social Responsibility, Good Corporate Governance* (ukuran komite audit, komposisi dewan komisaris independen, struktur kepemilikan), *Global Reporting Initiative (GRI)*.