ABSTRACT

The purposes of this research are to analyze the influence of good corporate governance and profitability toward corporate social responsibility disclosure. The population in this research are the companies in banking sector that listed in Indonesia Stock Exchange for year of 2014-2016. The sampling technique is a purposive sampling method which results for 43 samples. Types of data are collected using secondary data from financial statement, annual report, and website of the corporate. The data analysis method and hipothesis testing use descriptive statistic analysis and path regression analysis. The result of this study shows that good corporate governance and profitability has a positive and significant impact on corporate social responsibility disclosure.

Keyword: good corporate governance, profitability, corporate social responsibility, banking

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh good corporate governance dan profitabilitas terhadap pengungkapan *corporate social responsibility*. Populasi penelitian ini adalah perusahaan sektor perbankan yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2014-2016. Teknik pengambilan sampel menggunakan metode *purposive sampling* yang menghasilkan sampel sebanyak 43 perusahaan. Jenis data yang dikumpulkan merupakan data sekunder yang diperoleh dari laporan keuangan, laporan tahunan, dan *website* perusahaan. Metode analisis data dan pengujian hipotesis menggunakan analisis statistik deskriptif dan analisis regresi jalur. Hasil penelitian ini menunjukkan bahwa *good corporate governance* dan profitabilitas berpengaruh positif signifikan terhadap pengungkapan *corporate social responsibility.*

Kata kunci: *good corporate governance,* profitabilitas, pengungkapan *corporate social responsibility,* perbankan