

INTISARI

Penelitian ini bertujuan untuk menguji apakah ada perbedaan aktivitas pengungkapan *corporate social responsibility* di berbagai sektor badan usaha, serta bagaimana pengaruh kualitas *corporate governance* terkait *board of directors* (*board size*, *independent directors*, dan *woman directors*) dapat mempengaruhi pengungkapan *corporate social responsibility*. Penelitian ini merupakan penelitian kuantitatif dengan menggunakan metode analisis regresi panel. Peneliti menggunakan sampel berupa semua badan usaha yang bergerak di berbagai sektor yang terdaftar di BEI tahun 2015 – 2017. Jumlah sampel yang digunakan dalam penelitian ini sebanyak 279 badan usaha.

Berdasarkan hasil penelitian ditemukan bahwa tidak ada perbedaan antar sektor terkait pengungkapan *corporate social responsibility* sehingga perusahaan-perusahaan yang ada pada masing-masing sektor tidak akan mempengaruhi banyak atau sedikitnya pengungkapan *corporate social responsibility*. *Board size* dan *woman directors* berpengaruh negatif dan tidak signifikan sehingga *board size* dan *woman directors* tidak mempengaruhi pengungkapan *corporate social responsibility*. *Independent directors* berpengaruh negatif dan signifikan sehingga terdapat pengaruh *independent directors* yang berlawanan terhadap pengungkapan *corporate social responsibility*.

Kata Kunci : *corporate governance*, *corporate social responsibility*, *board of directors*.

ABSTRACT

This study aims to test whether there are differences in the activities of corporate social responsibility disclosures in various sectors of the business entity, as well as how the influence of corporate governance quality is related to the board of directors (board size, independent directors, and woman directors) and can affect the disclosure of corporate social responsibility. This research is a quantitative research using panel regression analysis method. Researchers used a sample in the form of all business entities engaged in various sectors listed on the Stock Exchange in 2015 - 2017. The number of samples used in this study were 279 business entities.

Based on the results of the study it was found that there were no differences between sectors related to disclosure of corporate social responsibility so that companies in each sector would not affect much or at least disclosure of corporate social responsibility. Board size and woman directors have a negative and insignificant effect so that the board size and woman directors do not affect the disclosure of corporate social responsibility. Independent directors have a negative and significant effect so that there is an independent influence of the directors which is in contrast to the disclosure of corporate social responsibility

Keywords: corporate governance, corporate social responsibility, board of directors

