

PENGARUH *CORPORATE GOVERNANCE* TERHADAP PENGUNGKAPAN *CORPORATE SOCIAL RESPONSIBILITY* : MANAJEMEN LABA SEBAGAI VARIABEL MODERASI

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *corporate governance* (kepemilikan institusional, kepemilikan manajerial, komite audit, dewan direksi, dewan komisaris independen) terhadap pengungkapan *corporate social responsibility* dengan melihat manajemen laba sebagai variabel moderasi. Penelitian ini dilakukan pada perusahaan sektor pertambangan yang terdaftar di Bursa Efek Indonesia tahun 2014 hingga 2018. Selain itu, penelitian ini juga menggunakan umur perusahaan, dan ukuran perusahaan sebagai variabel kontrol. Teori agensi, teori legitimasi dan temuan sebelumnya digunakan untuk mengembangkan hipotesis. Jumlah Sampel yang digunakan sebanyak 110 perusahaan dari populasi yang berjumlah 240 perusahaan, teknik pengambilan sampel adalah *purposive sampling*. Teknik analisis data yang digunakan adalah moderated regression analysis (MRA) dengan bantuan program SPSS 16. Hasil penelitian menunjukkan bahwa proksi *corporate governance* yang diantaranya yaitu kepemilikan institusional dan dewan direksi berpengaruh positif terhadap pengungkapan *corporate social responsibility* sedangkan kepemilikan manajerial berpengaruh negatif terhadap pengungkapan *corporate social responsibility* dan komite audit dan dewan komisaris independen tidak berpengaruh terhadap pengungkapan *corporate social responsibility*. Variabel manajemen laba tidak dapat memoderasi hubungan antara *corporate governance* dengan pengungkapan *corporate social responsibility*.

Kata kunci: tata kelola perusahaan, tanggung jawab sosial perusahaan, manajemen laba

**THE INFLUENCE OF CORPORATE GOVERNANCE ON CORPORATE SOCIAL
RESPONSIBILITY DISCLOSURE : EARNING MANAGEMENT
AS A MODERATING VARIABLES**

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ABSTRACT

This study aims to analyze the effect of corporate governance (institutional ownership, managerial ownership, audit committee, board of directors, independent board of commissioners) on disclosure of corporate social responsibility by viewing earnings management as a moderating variable. This research was conducted on mining sector companies listed on the Indonesia Stock Exchange from 2014 to 2018. In addition, this study also used the company's age, and company size as control variables. Agency theory, legitimacy theory and previous findings are used to develop hypotheses. The number of samples used was 110 companies from a population of 240 companies, the sampling technique was purposive sampling. The data analysis technique used is moderated regression analysis (MRA) with the help of the SPSS 16. The results of the study show that corporate governance proxies including institutional ownership and the board of directors have a positive effect on corporate social responsibility disclosure while managerial ownership has a negative effect on corporate social responsibility disclosure. and the audit committee and the independent board of commissioners do not affect the disclosure of corporate social responsibility. Earnings management variables cannot moderate the relationship between corporate governance and disclosure of corporate social responsibility.

Keyword: *corporate governance, corporate social responsibility, earnings management*