

**PENGARUH UKURAN DEWAN KOMISARIS,
UKURAN DEWAN DIREKSI, KEPEMILIKAN INSTITUSIONAL
DAN KINERJA LINGKUNGAN TERHADAP *CORPORATE SOCIAL
RESPONSIBILITY DISCLOSURE***

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ABSTRAK

Perusahaan yang menjalankan usaha dibidang dan/atau bersangkutan dengan sumber daya alam wajib menjalankan tanggung jawab sosial dan lingkungan. Pelaksanaannya harus dilaporkan dalam laporan tahunan perusahaan. Penelitian ini bertujuan untuk membuktikan secara empiris pengaruh ukuran dewan komisaris, ukuran dewan direksi, kepemilikan institusional, dan kinerja lingkungan terhadap *corporate social responsibility disclosure*. Penelitian dilakukan terhadap perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia pada tahun 2014 - 2018. Pengambilan sampel dilakukan dengan metode *purposive sampling* yang menghasilkan 28 perusahaan dengan kriteria tertentu pengujian hipotesis menggunakan analisis regresi linear berganda (*multiple linear regression analysis*). Hasil penelitian ini menemukan bahwa kepemilikan institusional dan kinerja lingkungan berpengaruh terhadap *corporate social responsibility disclosure* sedangkan ukuran dewan komisaris dan ukuran dewan direksi tidak berpengaruh terhadap *corporate social responsibility disclosure*.

Kata kunci : Dewan Komisaris, Dewan Direksi, Kepemilikan Institusional, Kinerja Lingkungan, *Corporate Social Responsibility Disclosure*.

***THE EFFECT OF THE BOARD OF COMMISSIONERS SIZE,
THE BOARD OF DIRECTORS, THE INSTITUTIONAL OWNERSHIP
AND THE ENVIRONMENTAL PERFORMANCE, ON CORPORATE
SOCIAL RESPONSIBILITY DISCLOSURE***

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ABSTRACT

Companies that carry out business in the field and / or concerned with natural resources are required to carry out social and environmental responsibilities. Its implementation must be reported in the company's annual report. This study aims to empirically prove the influence of the size of the board of commissioners, the size of the board of directors, institutional ownership, and environmental performance on corporate social responsibility disclosure. The study was conducted on mining companies listed on the Indonesia Stock Exchange in 2014 - 2018. Sampling was conducted with a purposive sampling method that produced 28 companies with certain criteria for hypothesis testing using multiple linear regression analysis (multiple linear regression analysis). The results of this study found that institutional ownership and environmental performance affect corporate social responsibility disclosure while the size of the board of commissioners and the size of the board of directors do not affect the corporate social responsibility disclosure.

Keywords: *The Board Of Commissioners Size, The Board Of Directors, Institutional Ownership, And Environmental Performance On Corporate Social Responsibility Disclosure.*