

**PENGARUH *CORPORATE SOCIAL RESPONSIBILITY* (CSR) DAN
CORPORATE GOVERNANCE TERHADAP *READABILITY*
LAPORAN TAHUNAN PADA PERUSAHAAN MANUFAKTUR Di
BURSA EFEK INDONESIA**

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Abstrak

Penelitian ini bertujuan untuk membuktikan dan menganalisis pengaruh corporate social responsibility, kepemilikan institusional, kepemilikan manajerial dan kepemilikan publik terhadap readability laporan keuangan perusahaan manufaktur di Bursa Efek Indonesia. Pada penelitian ini digunakan metode purposive sampling untuk mendapatkan data yang sesuai. Metode analisis data yang digunakan untuk menjawab kebenaran hipotesis adalah regresi berganda dan pengujian t-statistik. Proses pengolahan data dilakukan dengan menggunakan bantuan Eviews 9.0. Berdasarkan hasil pengujian hipotesis ditemukan corporate social responsibility berpengaruh negatif dan signifikan terhadap readability laporan tahunan. Pada tahapan pengujian hipotesis ditemukan kepemilikan manajerial berpengaruh positif terhadap readability laporan keuangan, sedangkan kepemilikan institusional dan kepemilikan publik tidak berpengaruh signifikan terhadap readability laporan tahunan perusahaan manufaktur di Bursa Efek Indonesia

Kata Kunci : *Readability, Corporate Social Responsibility, & Corporate Governance*

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Abstract

This study aims to prove and analyze the effect of corporate social responsibility, institutional ownership, managerial ownership and public ownership on the readability of the financial statements of manufacturing companies on the Indonesia Stock Exchange. In this study, purposive sampling method was used to obtain the appropriate data. The data analysis method used to answer the truth of the hypothesis is multiple regression and t-statistical testing. The data processing is done by using the help of Eviews 9.0. Based on the results of hypothesis testing, it was found that corporate social responsibility had a negative and significant effect on the readability of the annual report. In the hypothesis testing stage, it was found that managerial ownership had a positive effect on the readability of financial statements, while institutional ownership and public ownership had no significant effect on the readability of the annual reports of manufacturing companies on the Indonesia Stock Exchange.

***Keywords : Readability, Corporate Social Responsibility, & Corporate
Governan***