

The Effect of Independent Commissioners, Audit Committees, and Ownership Structure on Corporate Social Responsibility Disclosure

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Abstract

This research is a quantitative study that aims to determine the effect of independent commissioner, audit committees, and ownership structure on corporate social responsibility in mining sector companies that have been listed on the Indonesia Stock Exchange for the period 2022-2024. The data sample used in this study was 14 companies with a total of 42 observations using purposive sampling technique. The technique for analyzing data in this study uses the classical assumption test regression model selection test, multiple linear regression test, and hypothesis testing using STATA version 17 and a significance level of 5% (0.05). The results of this study show that (1) independent commissioner has no effect on corporate social responsibility, (2) the audit committee has no effect on corporate social responsibility, (3) managerial ownership has a significant negative effect on corporate social responsibility, (4) institutional ownership has no effect on corporate social responsibility. This research is intended to help investors and the government understand what governance factors in the company can help the company in disclosing corporate social responsibility.

Keywords: Sustainability, Audit Committee, Independent Commissioner, Ownership Structure, Corporate Social Responsibility

Pengaruh Komisaris Independen, Komite Audit, dan Struktur Kepemilikan Terhadap Pengungkapan *Corporate Social Responsibility*

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Abstrak

Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk mengetahui pengaruh komisaris independen, komite audit, dan kepemilikan manajerial terhadap *corporate social responsibility* pada perusahaan sektor pertambangan yang telah terdaftar dalam Bursa Efek Indonesia periode 2022-2024. Sampel data yang digunakan dalam penelitian ini sebanyak 14 perusahaan dengan total observasi sebanyak 42 data dengan menggunakan teknik *purposive sampling*. Teknik untuk menganalisis data pada penelitian ini menggunakan uji pemilihan model regresi uji asumsi klasik, uji regresi linear berganda, dan uji hipotesis dengan menggunakan STATA versi 17 dan tingkat signifikansi 5% (0,05). Hasil penelitian ini menunjukkan bahwa (1) komisaris independen tidak berpengaruh terhadap *corporate social responsibility*, (2) komite audit tidak berpengaruh terhadap *corporate social responsibility*, (3) kepemilikan manajerial berpengaruh signifikan negatif terhadap *corporate social responsibility*, (4) kepemilikan institusional tidak berpengaruh terhadap *corporate social responsibility*. Penelitian ini diharapkan dapat membantu para investor dan pemerintah dalam memahami faktor-faktor tata kelola apa saja dalam perusahaan yang dapat membantu perusahaan dalam pengungkapan *corporate social responsibility*.

Kata Kunci: Keberlanjutan, Komite Audit, Komisaris Independen, Struktur Kepemilikan, *Corporate Social Responsibility*