

**ABSTRAK**

Penelitian ini bertujuan untuk mendapatkan bukti empiris mengenai pengaruh *Good Corporate Governance* terhadap Pengungkapan *Corporate Social Responsibility* pada perusahaan yang *Listing* di BEI periode tahun 2013-2018 yang menerbitkan *Sustainability Report*. *Good Corporate Governance* diprosikan dengan Proporsi Dewan Komisaris Independen, Ukuran Dewan Komisaris, Kepemilikan Manajerial, Kepemilikan Institusional. Pengambilan *Sample* dengan metode teknik *sample* jenuh sehingga diperoleh sejumlah *sample* yang didapat sebesar 110 perusahaan. Penelitian ini menggunakan Metode analisis Regresi dengan pengujian hipotesis Uji Koefisien Determinasi ( $R^2$ ) dan uji t. Berdasarkan hasil pengujian mengungkapkan bahwa Proporsi Dewan Komisaris Independen, Ukuran Dewan Komisaris dan Kepemilikan institusional tidak berpengaruh secara signifikan terhadap Pengungkapan *Corporate Social Responsibility*, sedangkan Kepemilikan Manajerial berpengaruh secara signifikan terhadap Pengungkapan *Corporate Social Responsibility*.

Kata kunci : Kepemilikan Institusional, Kepemilikan Manajerial, Pengungkapan *Corporate Social Responsibility*, Proporsi Dewan Komisaris Independen, Ukuran Dewan Komisaris.

***ABSTRACT***

The purpose of this research is to get empirical evidence regarding of Good Corporate Governance to the Revelation of Corporate Social Responsibility in companies listed in 2013-2018 period of BEI that published Sustainability Report. Good Corporate Governance was proxied with Independent Board if Commissioner Proportion, Board if Commissioner Measuremet, Managerial Ownership, and Institutional Ownership. Sampling was done with saturated sample method until the amount of sample obtained reached 110 companies. This research used regression analysis method testing with Determination Coefficient Test ( $R^2$ ) and p test. Based on the testing result it can be revealed that Independent Board if Commissioner Proportion, Board if Commissioner Measuremet and institusional ownership do not have a significant influence in the Revelation of Corporate Social Responsibility, whereas Managerial Ownership have significant influence to the Revelation of Corporate Social Responsibility.

*Keywords : Institutional Ownership, Managerial Ownership, Disclosure of Corporate Social Responsibility, Independent Board if Commissioner Proportion, Board if Commissioner Measuremet.*