

## ABSTRAK

Penelitian ini dilakukan untuk menguji pengaruh *Good Corporate Governance* dan Profitabilitas terhadap Pengungkapan *Corporate Social Responsibility* (Studi pada Perusahaan Sektor Pertambangan Peserta CGPI (*Corporate Governance Perception Index*) yang terdaftar di Bursa Efek Indonesia periode 2009-2016) . Penelitian ini menggunakan nilai *Z-Score* sebagai klasifikasi prediksi perusahaan pertambangan yang melakukan pengungkapan *Corporate Social Responsibility*.

Tujuan penelitian ini adalah untuk mengetahui pengaruh *Good Corporate Governance* dan Profitabilitas terhadap Pengungkapan *Corporate Social Responsibility* secara parsial dan simultan pada Perusahaan Sektor Pertambangan Peserta CGPI (*Corporate Governance Perception Index*) yang terdaftar di Bursa Efek Indonesia periode 2009-2016.

Metode penelitian yang digunakan adalah studi dengan pendekatan deskriptif dan verifikatif. Populasi dalam penelitian ini adalah perusahaan sektor pertambangan peserta *Corporate Governance Perception Index* (CGPI) yang terdaftar di Bursa Efek Indonesia periode 2009-2016. Sampel yang diambil yaitu perusahaan sektor pertambangan yang terdaftar sebagai anggota CGPI dan laporan keuangan periode 2009-2016.

Hasil penelitian secara parsial menunjukkan bahwa *Good Corporate Governance* berpengaruh terhadap Pengungkapan *Corporate Social Responsibility* sebesar 12,6%, Profitabilitas berpengaruh terhadap Pengungkapan *Corporate Social Responsibility* sebesar 10,2%. Hasil penelitian secara simultan menunjukkan bahwa *Good Corporate Governance* dan Profitabilitas berpengaruh terhadap Pengungkapan *Corporate Social Responsibility*. Besar pengaruh *Good Corporate Governance* dan Profitabilitas berpengaruh terhadap *Pengungkapan Corporate Social Responsibility* yaitu sebesar 22,8%. Sedangkan sisanya sebesar 77,2% dipengaruhi faktor lain yang tidak termasuk dalam variabel yang diteliti dalam penelitian ini.

Kata kunci: *Good Corporate Governance*, *Profitabilitas* dan *Pengungkapan Corporate Social Responsibility*

## **ABSTRACT**

*This research was conducted to examine the influence of Good Corporate Governance and Profitability on Corporate Social Responsibility Disclosure (Study on Corporate Mining Sector Participants CGPI (Corporate Governance Perception Index) listed on Indonesia Stock Exchange 2009-2016 period). This study uses Z-Score as a classification of prediction of mining companies that disclose Corporate Social Responsibility.*

*The purpose of this study is to determine the effect of Good Corporate Governance and Profitability on Corporate Social Responsibility Disclosure partially and simultaneously on Corporate Mining Sector Participants CGPI (Corporate Governance Perception Index) listed on Indonesia Stock Exchange period 2009-2016.*

*The research method used is a descriptive and verificative approach. The population in this study is the mining sector companies participating Corporate Governance Perception Index (CGPI) listed on the Indonesia Stock Exchange period 2009-2016. The sample is taken from the mining sector companies listed as members of CGPI and the financial statements for the period 2009-2016.*

*The result of the research show that Good Corporate Governance influence on Corporate Social Responsibility Disclosure of 12.6%, Profitability affect to Corporate Social Responsibility Disclosure of 10.2%. The results showed that Good Corporate Governance and Profitability influence to Corporate Social Responsibility Disclosure. Big influence of Good Corporate Governance and Profitability affect the Disclosure of Corporate Social Responsibility that is equal to 22,8%. While the rest of 77.2% influenced by other factors that are not included in the variables studied in this study.*

*Keywords: Good Corporate Governance, Profitability and Disclosure of Corporate Social Responsibility*