ABSTRAK

PENGARUH PENERAPAN *GOOD CORPORATE GOVERNANCE* DAN PROFITABILITAS TERHADAP *CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE*
(Survei Pada Perusahaan Pertambangan yang listing di Bursa Efek Indonesia Tahun 2018-2022)

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Penelitian ini bertujuan untuk menguji pengaruh penerapan *Good Corporate Governance* (GCG) dan profitabilitas terhadap *Corporate Social Responsibility Disclosure* (CSRD). Penerapan GCG diproksikan dengan nilai PCA dari dewan komisaris independen, kepemilikan institusional, kepemilikan manajerial dan komite audit, profitabilitas perusahaan diukur dengan Return On Asset (ROA) dan CSRD menggunakan GRI Index. Populasi dalam penelitian ini adalah perusahaan pertambangan yang terdaftar di BEI tahun 2018-2022. Teknik pemilihan sampel yaitu dengan metode purposive sampling. Berdasarkan kriteria-kriteria yang telah ditentukan, diperoleh 9 perusahaan yang dijadikan sampel penelitian. Jenis data yang digunakan yaitu data sekunder berupa laporan tahunan dan laporan keuangan. Teknik analisis data menggunakan analisis regresi data panel. Hasil penelitian menunjukkan bahwa secara simultan variabel penerapan GCG dan profitabilitas berpengaruh signifikan terhadap CSRD. Secara parsial, Penerapan GCG berpengaruh signifikan terhadap CSRD. Profitabilitas berpengaruh signifikan terhadap CSRD.

.Kata kunci: Penerapan GCG, profitabilitas dan *corporate social responsibility disclosure*

ABSTRACT

THE INFLUENCE OF GOOD CORPORATE GOVERNANCE AND PROFITABILITY MECHANISMS ON CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE
(Survey of Mining Companies listed on the Indonesia Stock Exchange 2018-2022)

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This research aims to examine the influence of Good Corporate Governance (GCG) mechanisms and profitability on Corporate Social Responsibility Disclosure (CSRD). The GCG mechanism is proxied by the PCA value of the independent board of commissioners, institutional ownership, managerial ownership and audit committee, company profitability is measured by Return On Assets (ROA) and CSRD using the GRI Index. The population in this research are mining companies registered on the BEI in 2018-2022. The sample selection technique is the purposive sampling method. Based on predetermined criteria, 9 companies were obtained as research samples. The type of data used is secondary data in the form of annual reports and financial reports. The data analysis technique uses panel data regression analysis. The research results show that simultaneously the GCG mechanism variables and profitability have a significant effect on CSRD. Partially, the GCG mechanism has a significant effect on CSRD. Profitability has a significant effect on CSRD.

Key words: GCG mechanism, profitability and corporate social responsibility disclosure