ABSTRAK

Gagasan tanggung jawab sosial pada dasarnya adalah bagaimana perusahaan memberikan perhatian pada lingkungannya terhadap dampak yang terjadi akibat aktivitas operasional perusahaan. *Corporate social responsibility* diartikan sebagai pertanggungjawaban sosial dan lingkungan atas dampak yang ditimbulkan oleh aktivitas perusahaan melaui transparansi dan didasarkan pada nilai-nilai etika dengan memberi perhatian pada pembangunan berkelanjutan, kesehatan dan kesejahteraan sosial sesuai dengan harapan pihak pihak yang berkepentingan (*stakeholder*). CSR memiliki tujuan sebagai penghubung antara manajemen dan *stakeholder.* Untuk mengetahui manajemen laba dan mekanisme *corporate governance* yang terdiri dari Dewan komisaris, Komite audit, dan Kepemilikan Institusional berpengaruh terhadap *corporate social responsibility disclosure.*

Populasi yang ditentukan adalah sebanyak 18 perusahaan manufaktur sektor makan dan minuman yang terdaftar di BEI selama tahun 2014 – 2017. Pengambilan sampel dilakukan dengan metode *purposive sampling*. Sebanyak 10 perusahaan yang memenuhi kriteria sebagai sampel dalam penelitian ini. Periode pengamatan dalam penelitian ini adalah tahun 2014-2017. Metode yang digunakan untuk menganalisa data adalah analisa regresi linier berganda, uji f, uji t dan uji asumsi klasik.

Hasil penelitian membuktikan bahwa variabel Manajemen Laba tidak berpengaruh signifikan terhadap *Corporate Social Responsibility Disclosure* perusahaan makanan dan minuman yang terdaftar di Bursa Efek Indonesia periode 2014-2017. Variabel dewan komisaris berpengaruh signifikan terhadap *Corporate Social Responsibility Disclosure* perusahaan perusahaan makanan dan minuman yang terdaftar di Bursa Efek Indonesia periode 2014-2017. Komite audit berpengaruh signifikan terhadap *Corporate Social Responsibility Disclosure* perusahaan makanan dan minuman yang terdaftar di Bursa Efek Indonesia periode 2014-2017. Kepemilikan institusional berpengaruh signifikan terhadap *Corporate Social Responsibility Disclosure* perusahaan makanan dan minuman yang terdaftar di Bursa Efek Indonesia periode 2014-2017.

Kata Kunci: Manajemen Laba, Mekanisme *Corporate Governance*, *Corporate Social Responsibility Disclosure*.

ABSTRACT

The idea of social responsibility is basically how companies pay attention to their environment to the impacts that occur due to the company's operational activities. Corporate social responsibility is defined as social and environmental responsibility for the impacts caused by company activities through transparency and based on ethical values by paying attention to sustainable development, health and social welfare in accordance with the expectations of stakeholders. CSR has a purpose as a liaison between management and stakeholders. To find out earnings management and corporate governance mechanisms consisting of the board of commissioners, audit committee, and institutional ownership influence on corporate social responsibility disclosure.

The population determined was as many as 18 food and beverage sector manufacturing companies that were listed on the IDX during 2014 - 2017. Sampling was done by purposive sampling method. A total of 10 companies that met the criteria as samples in this study. The observation period in this study is 2014-2017. The method used to analyze the data is multiple linear regression analysis, f test, t test and classical assumption test.

The results of the study prove that the Profit Management variable has no significant effect on the Corporate Social Responsibility Disclosure of food and beverage companies listed on the Indonesia Stock Exchange for the period 2014-2017. The board of commissioners variable has a significant effect on the Corporate Social Responsibility Disclosure of food and beverage companies listed on the Indonesia Stock Exchange for the period 2014-2017. Audit committee has a significant effect on Corporate Social Responsibility Disclosure of food and beverage companies listed on the Indonesia Stock Exchange for the period 2014-2017. Institutional ownership has a significant effect on the Corporate Social Responsibility Disclosure of food and beverage companies listed on the Indonesia Stock Exchange for the period 2014-2017.

Keywords: Profit Management, Corporate Governance Mechanism, Corporate Social Responsibility Disclosure.