

RINGKASAN

Tujuan penelitian ini untuk menguji pengaruh dewan komisaris, komisaris independen, kinerja lingkungan, dan kinerja lingkungan terhadap pengungkapan *corporate social responsibility* pada perusahaan industri dasar dan kimia yang terdaftar di Bursa Efek Indonesia periode 2019-2021. Teknik pengambilan data dengan menggunakan metode studi dokumentasi dan jenis data yang digunakan adalah data sekunder berupa *annual report* dan/atau *sustainability report* serta laporan peringkat PROPER. Teknik pengambilan sampel menggunakan metode *purposive sampling* berdasarkan kriteria tertentu. Populasi penelitian ini sebanyak 77 data perusahaan dan jumlah perusahaan yang dijadikan sampel sebanyak 29 perusahaan dengan periode penelitian selama 3 (tiga) tahun. Teknik analisis data menggunakan statistik deskriptif, uji asumsi klasik, analisis regresi linear berganda, uji *goodness of fit*, dan uji hipotesis.

Hasil penelitian menunjukkan bahwa: (1) Dewan komisaris tidak berpengaruh terhadap pengungkapan *corporate social responsibility*. (2) Komisaris independen tidak berpengaruh terhadap pengungkapan *corporate social responsibility*. (3) Kinerja lingkungan berpengaruh positif terhadap pengungkapan *corporate social responsibility*. (4) Kinerja keuangan tidak berpengaruh terhadap pengungkapan *corporate social responsibility*.

Kesimpulan penelitian ini adalah kinerja lingkungan akan memengaruhi pengungkapan CSR perusahaan. Kesadaran akan kinerja lingkungan dapat dilihat dari sejauh mana perusahaan terlibat dalam pengungkapan *corporate social responsibility* nya. Sementara dewan komisaris, komisaris independen, dan kinerja keuangan masih belum berhasil memengaruhi pengungkapan *corporate social responsibility*.

Kata Kunci: Dewan Komisaris, Komisaris Independen, Kinerja Lingkungan, Kinerja Keuangan, *Corporate Social Responsibility*, Pengungkapan *Corporate Social Responsibility*.

SUMMARY

The purpose of this study was to examine the effect of the board of commissioners, independent commissioners, environmental performance, and financial performance on disclosure of corporate social responsibility in basic and chemical industrial companies listed on the Indonesia Stock Exchange for the 2019-2021 period. The data collection technique uses the documentation study method and the type of data used is secondary data in the form of annual reports and/or sustainability reports as well as PROPER rating reports. The sampling technique used purposive sampling method based on certain criteria. The population of this study were 77 data companies and the number of companies used as samples were 29 companies with a research period of 3 (three) years.

The results of the study show that: (1) The board of commissioners has no effect on the disclosure of corporate social responsibility. (2) Independent commissioners have no effect on the disclosure of corporate social responsibility. (3) Environmental performance has a positive effect on disclosure of corporate social responsibility. (4) Financial performance has no effect on disclosure of corporate social responsibility.

The conclusion of this study is that environmental performance will affect the company's CSR disclosure. Awareness of environmental performance can be seen from the extent to which companies are involved in disclosing their corporate social responsibility. Meanwhile, the board of commissioners, independent commissioners, and financial performance have not succeeded in influencing the disclosure of corporate social responsibility.

Keywords: *Board of Commissioners, Independent Commissioner, Environmental Performance, Financial Performance, Corporate Social Responsibility, Disclosure of Corporate Social Responsibility.*