

RINGKASAN

Penelitian ini bertujuan untuk mengetahui pengaruh *Good Corporate Governance* dan *Corporate Social Disclosure* terhadap profitabilitas perusahaan yang terdaftar di Bursa Efek Indonesia periode 2010 hingga 2014. Penelitian ini menggunakan metode *purposive sampling* dengan menjadikan beberapa kriteria sebagai syarat untuk menentukan jumlah sampel yang akan diteliti. Dari hasil *purposive sampling* tersebut didapatkan sampel berjumlah 6 perusahaan yang terbagi menjadi tiga sektor, yaitu: sektor pertambangan, sektor konstruksi dan infrastruktur, dan sektor keuangan.

Data yang digunakan dalam penelitian ini adalah *Corporate Governance Perception Index*, *Corporate Social Disclosure Index*, dan *Return On Asset* dengan periode pengamatan lima tahun berturut-turut dari tahun 2010 hingga 2014. Hasil penelitian ini menunjukkan bahwa: (1) *Good Corporate Governance* tidak berpengaruh terhadap profitabilitas perusahaan, hal tersebut menjelaskan bahwa penerapan praktik *Good Corporate Governance* yang dilakukan perusahaan belum dapat meningkatkan laba atau profitabilitas. (2) *Corporate Social Disclosure* berpengaruh positif terhadap profitabilitas perusahaan, hal tersebut menjelaskan bahwa *Corporate Social Disclosure* yang dilakukan perusahaan dapat meningkatkan laba atau profitabilitas.

Kata Kunci: *Good Corporate Governance*, *Corporate Social Disclosure*, profitabilitas, *Corporate Governance Perception Index*, *Corporate Social Disclosure Index*, *Return On Asset*.

SUMMARY

This research aims to determine the effect of Good Corporate Governance and Corporate Social Disclosure to the profitability of companies listed on the Indonesia Stock Exchange period 2010 to 2014. This research used purposive sampling method by having some criteria as a condition for determining the number of samples to be studied. Based on purposive sampling results was obtained sample of six companies that were divided into three sectors: mining, construction and infrastructure, and financial sector.

The data used in this research is Corporate Governance Perception Index, Corporate Social Disclosure Index, and Return On Asset with five consecutive years as observation period from 2010 to 2014. The result of this research indicate that: (1) Good Corporate Governance does not has effect on company's profitability, it is explained that the implementation of Good Corporate Governance of the company have not been able to increase earnings or profitability. (2) Corporate Social Disclosure has positive effect on company's profitability, it is explained that the Corporate Social Disclosure of the company can increase earnings or profitaility.

Key Words: Good Corporate Governance, Corporate Social Disclosure, profitability, Corporate Governance Perception Index, Corporate Social Disclosure Index, Return On Asset.