ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *Good Corporate Governance* yaitu: (1) pengaruh Komite Audit terhadap *Corporate Sosial Responsibility,* (2) pengaruh Dewan Komisaris terhadap *Corporate Sosial Responsibility,* (3) pengaruh Kepemilikan Institusional terhadap *Corporate Sosial Responsibility*, (4) pengaruh Komisaris Independen terhadap *Corporate Sosial Responsibility.* Jenis penelitian yang digunakan adalah metode kualitatif. Data yang digunakan dalam bentuk laporan tahunan yang diterbitkan oleh perusahaan di Situs Bursa Efek Indonesia. Populasi yang digunakan adalah perusahaan sub sektor transportasi yang terdaftar di Bursa Efek Indonesia Periode 2014 – 2018 yang berjumlah 37 perusahaan. *Purposive sampling* digunakan dalam penelitian ini sehingga diperoleh 8 perusahaan yang dijadikan sampel penelitian. Teknik analisis data menggunakan analisis regresi linear berganda dengan bantuan SPSS versi 25. Hasil penelitian ini menunjukkan bahwa: (1) variabel Komite Audit berpengaruh negatif terhadap *Corporate Sosial Responsibility*, (2) variabel Dewan Komisaris tidak berpengaruh terhadap *Corporate Sosial Responsibility,* (3) variabel Kepemilikan Institusional berpengaruh negatif terhadap *Corporate Sosial Responsibility,* (4) variabel Komisaris Independen tidak berpengaruh terhadap *Corporate Sosial Responsibility.*

Kata Kunci: *Good Corporate Governance,* Komite Audit, Dewan Komisaris, Kepemilikan Institusional, Komisaris Independen, *Corporate Sosial Responsibility.*

ABSTRACT

This research aims to determine the effect of Good Corporate Governance: (1) the effect of the audit committee toward the corporate sosial responsibility, (2) the effect of the board of commissioners toward the corporate sosial responsibilityt, (3) the effect of the institutional ownership toward the corporate sosial responsibility, (4) the effect of the independent commissioner toward the corporate sosial responsiblity. Type of this research is qualitative. The Data that used in this research are all form of annual reports published by companies on the Indonesia Stock Exchange website. The population used is transportation sub sector company listed on the Indonesia Stock Exchange for the period 2014-2018 which amounted to 37 companies. Purposive sampling used in this research to obtain 8 companies *as research sample. The data were analyzed using multiple regression analysis using SPSS Version 25. The results of the research showed that: (1) audite committee negatively effect on the corporate sosial responsibility, (2) the board of commissioners no effect on the corporate sosial responsibility, (3) the intitusional ownership negatively effect on the corporate sosial responsibilityt, (4) the independent commissioner no effect on the corporate sosial responsibility.*

Keywords: Good Corporate Responsibility, Audite Committee, The Board of Commissioners, Institusional Ownership, Independent Commissioner, Corporate Sosial Responsibility.