

Undergraduate Thesis  
Accounting Study Program  
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**ANALYSIS THE EFFECTS OF POLITICAL CONNECTION AND  
CORPORATE GOVERNANCE ON CORPORATE SOCIAL  
RESPONSIBILITY DISCLOSURE OF LISTED COMPANIES IN  
INDONESIA STOCK EXCHANGE**

NPM: 1542099

Julianto

Abstract

*This research examines the influence of political connection and corporate governance to corporate social responsibility disclosure (CSR) on listed companies in Indonesia Stock Exchange (IDX). This research uses several variables which are political connection, ownership structure (such as public, government and foreign), audit committee size and board characteristic (such as board independence, board size and board of directors' meetings) towards the CSR which is measured based on guidance on social responsibility (ISO 26000). There are also two control variables are used in this research such as firm size and leverage.*

*The listed companies in IDX that were used in this research amounted to 441 companies with vulnerable periods between 2013 till 2017. This research used the publications of annual reports and financial statements of each public company as the research data. Those data will be tested with the panel regression figure in the Statistical software.*

*This research found that the CSR is affected positively by audit committee size, government ownership, board independence, board size, board of directors' meetings, leverage and firm size. However the CSR is affected negatively by political connection. On the other side indicates that the CSR is not affected by public and foreign ownership.*

**Keywords:** *corporate social responsibility disclosure, corporate governance, Indonesia Stock Exchange, Indonesia.*