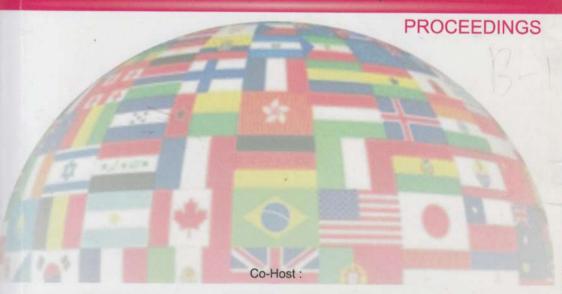






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The Impact of Independent Commissioner Proportion and Profitability to Corporate Social Responsibility Disclosure (Case Study: Coal-Mining Companies in Indonesia Stock Exchange)

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Abstract

This study is built on the belief that the implementation of GCG with the study is independent commissioner on a company then the company has seen management, a form of good governance is the implementation of the control of the practices. Profitability also have an important role in providing companies to disclose social responsibility in order to gain legislates positive values of the community (stakeholders) . The purpose of this state and to determine the proportion of empirical evidence about the influence and independent directors and the profitability of the company's corporate and responsibility disclosure . Samples were taken by purposive sampling following criteria: (1) the coal mining company listed on the Indonesia Exchange in 2008 until 2012, (2) the Company's Annual Report declared complete from 2008-2012, and (3) the company revealed CSR and company governance report in the Annual Report of 2008-2012. This research was a second by using multiple linear regression analysis and hypothesis testing. assisted analysis using a computer program (SPSS version 20.0). Variables the independent variable in this study is the proportion of incesses Commissioners (INDEPCOM) and profitability (ROE) while the approximately variable in this study is the Corporate Social Responsibility Disclosure CSRD is measured using indicators of CSR according to the GRI Common CSRD is measured using indicators of CSR according to the GRI Common CSRD is measured using indicators of CSR according to the GRI CSRD is measured using indicators of CSR according to the GRI CSRD is measured using indicators of CSR according to the GRI CSRD is measured using indicators of CSR according to the GRI CSRD is measured using indicators of CSR according to the GRI CSRD is measured using indicators of CSRD is measured using the common control of the GRI CSRD is measured using the control of the Reporting Initiative). The results of this study showed that no significant INDEPCOM partially to the CSRD. While Independent Communication (INDEPCOM) and profitability (ROE) simultaneously affect the CSSS and a company of the company o adjusted R square value of 20.8 %.

Keywords: Proportion of Independent Commissioners, Professioners Corporate Social Responsibility Disclosure.