

ABSTRAK

Penelitian ini bertujuan untuk (1) memutuskan tugas dewan komisaris dalam pemaparan *Corporate Social Responsibility* (CSR) pada perusahaan *real Estate* dan properti, (2) menetapkan peran komite audit dalam pengungkapan *Corporate Social Responsibility* (CSR) dalam organisasi *real Estate* dan properti, (3) mengetahui pengaruh struktur kepemilikan manajerial terhadap pengungkapan *Corporate Social Responsibility* (CSR) pada perusahaan *real Estate* dan properti. Penelitian ini merupakan penelitian kuantitatif. Jenis penelitian ini adalah penelitian kasus yaitu penelitian yang dilakukan efektif, terinci, dan mendalam terhadap suatu organisasi, lembaga, dan gejala tertentu. Objek penelitian ini adalah laporan tahunan (Annual Report) *Real Estate* dan Properti yang terdaftar di BEI. Dari kualifikasi sampel didapatkan 35 perusahaan *Real Estate* dan properti di Bursa Efek Indonesia yang dijadikan sampel penelitian. Terdapat tiga faktor yang ditentukan melalui pengujian statistik parsial variabel karakteristik GCG terhadap pengungkapan CSR pada perusahaan *real Estate* dan properti: (1) Faktor Independensi Dewan Komisaris berpengaruh signifikan terhadap pengungkapan CSR pada perusahaan *real Estate* and *Property* di Indonesia pada tahun 2019-2021, (2) Faktor Komite Audit berpengaruh terhadap pengungkapan CSR pada perusahaan *real Estate* and *Property* di Indonesia pada tahun 2019-2021, (3) Faktor kepemilikan manajerial tidak berpengaruh terhadap pengungkapan CSR pada perusahaan *Real Estate* and *Property* di Indonesia pada tahun 2020-2021.

Kata Kunci: *Good Corporate Responsibility, Corporate Social Responsibility, Real Estate and Property, Komite Audit, Komisaris Independen, dan Kepemilikan Manajerial.*

ABSTRACT

This research aims to (1) decide the duties of the board of commissioners in disclosing Corporate Social Responsibility (CSR) in real Estate and Property companies, (2) determine the role of the audit committee in disclosing Corporate Social Responsibility (CSR) in real Estate and Property organizations, (3) determine the influence of managerial ownership structure on Corporate Social Responsibility (CSR) disclosure in real Estate and Property companies. This research is quantitative research. This type of research is case research, namely research that is carried out effectively, in detail and in depth on an organization, institution and certain symptoms. The object of this research is the annual report (Annual Report) of Real Estate and Property listed on the IDX. From the sample qualifications, 35 real Estate and Property companies on the Indonesia Stock Exchange were used as research samples. There are three factors determined through partial statistical testing of GCG characteristic variables on CSR disclosure in real Estate and Property companies: (1) The Independence of the Board of Commissioners factor has a significant effect on CSR disclosure in real Estate and Property companies in Indonesia in 2019-2021, (2) Audit Committee factors influence CSR disclosure in real Estate and Property companies in Indonesia in 2019-2021, (3) Managerial ownership factors do not influence CSR disclosure in real Estate and Property companies in Indonesia in 2019-2021.

Keywords: *Good Corporate Responsibility, Corporate Social Responsibility, Real Estate and Property, Audit Committee, Independent Commissioner, and Managerial Ownership.*