

**Pengaruh Penerapan *Green Accounting*, Kepemilikan Saham Publik,
Pengungkapan Media Terhadap *Corporate Social Responsibility***

ABSTRAKSI

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Penelitian ini bertujuan untuk memberikan gambaran bagaimana *green accounting*, kepemilikan saham publik, pengungkapan media dan *corporate social responsibility* pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia periode 2014-2019. Serta mengetahui pengaruh *green accounting*, kepemilikan saham publik, pengungkapan media terhadap *corporate social responsibility* baik secara parsial maupun simultan.

Metode penelitian yang digunakan adalah metode deskriptif dan metode verifikatif. Populasi dari penelitian ini yaitu sebanyak 46 perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia periode 2014-2019. Teknik pengambilan sampel dilakukan dengan metode purposive sampling yang menghasilkan 7 perusahaan yang memenuhi kriteria. Metode analisis data penelitian ini yaitu analisis regresi berganda, uji asumsi klasik, analisis korelasi, dan koefisien determinasi. Sedangkan pengujian hipotesis yang digunakan adalah metode statistic uji parsial (uji t) dan uji simultan (uji F) menggunakan SPSS 21 for Windows.

Hasil penelitian menunjukkan bahwa variabel *green accounting* berpengaruh terhadap *corporate social responsibility*, kepemilikan saham publik berpengaruh terhadap *corporate social responsibility*, dan pengungkapan media berpengaruh terhadap *corporate social responsibility*.

**Kata kunci: *Green Accounting*, *Kepemilikan Saham Publik*,
Pengungkapan Media, *Corporate Social Responsibility*.**

***The Effect of The Application of Green Accounting, for Public Ownership, of
Media Disclosures on Corporate Social Responsibility***

ABSTRACT

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This research aimed to provide an overview of green accounting, public share ownership, media exposure and corporate social responsibility in the mining companies listed on the Indonesia Stock Exchange for the period 2014-2019. And to know about the influence of green accounting, public ownership, media exposure toward corporate social responsibility both partially or simultaneously.

The research method used is descriptive method and verification method. The population in this research amounted to 46 mining companies listed on the Indonesia Stock Exchange in the period 2014-2019. The sampling technique was carried out by purposive sampling method which resulted in 7 companies that met the requirements. The method of data analysis in this research is multiple regression analysis, classic assumption test, consideration analysis, and coefficient of determination. While the hypothesis testing used is a partial test statistical method (t test) and a simultaneous test (F test) using SPSS 21 for Windows.

The results showed that the variable of green accounting had an effect on corporate social responsibility, public share ownership had an effect on corporate social responsibility, and media exposure had an effect on towards corporate social responsibility.

Key Words: *Green Accounting, Public Share Ownership, Media Exposure, Corporate Social Responsibility.*