

Pengaruh corporate governance, kepemilikan keluarga dan umur perusahaan terhadap corporate social performance = The effect of corporate governance, family ownership and firm age on corporate social performance

Simey, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20314420&lokasi=lokal>

Abstrak

Penelitian ini bertujuan untuk mengetahui bagaimana pengaruh Corporate Governance, kepemilikan keluarga dan umur perusahaan terhadap Corporate Social Performance baik dimensi environment, dimensi product quality maupun dimensi community relations. Penelitian ini juga ingin menguji pengaruh Financial Performance terhadap asosiasi Corporate Governance dengan Corporate Social Performance. Corporate Governance dinilai berdasarkan indeks yang dikeluarkan oleh Indonesian Institute for Corporate Directorship (IICD), sedangkan untuk Corporate Social Performance menggunakan kriteria penilaian yang digunakan oleh Greening dan Turban (2000) dimana pengukurannya berdasarkan dimensi yang digunakan lembaga KLD (Kinder, Lydenberg and Domini).

Pengujian hipotesis menggunakan model regresi logistik dan sampel sebanyak 239 perusahaan yang terdaftar di Bursa Efek Indonesia selama tahun 2008. Hasil penelitian ini menunjukkan bahwa corporate governance memiliki pengaruh positif dan signifikan terhadap probabilita high corporate social performance baik dimensi environment, dimensi product quality maupun dimensi community relations. Kepemilikan keluarga memiliki pengaruh positif walaupun lemah terhadap probabilita high corporate social performance dimensi product quality sedangkan umur perusahaan memiliki pengaruh positif walaupun lemah terhadap probabilita high corporate social performance dimensi environment dan dimensi product quality. Penelitian ini menemukan bahwa financial performance tidak memperkuat hubungan corporate governance dengan probabilita sebuah perusahaan memiliki high corporate social performance baik dimensi environment, dimensi product quality maupun dimensi community relations.

.....This research aims to determine whether corporate governance, family ownership, and firm age influence corporate social performance in environment dimension, product quality dimension, and community relations. In addition, this research also would like to know the effect of financial performance on the association between corporate governance and corporate social performance. Corporate governance viewed by an index issued by Indonesian Institute for Corporate Directorship (IICD), while corporate social performance is measured by KLD's criteria that used by Greening and Turban (2000).

Hypothesis testing used logistic regression with sample of 239 companies that are listed at Indonesia Stock Exchange in 2008. These result indicate that companies with good corporate governance will have bigger probability getting high corporate social erformance in those dimensions. Family ownership has weak influence on corporate social performance in product quality dimension and firm age also has weak influence on corporate social performance in product quality dimension and community relations dimension. Yet, financial performance is proven that there is no influence of financial performance to the association between corporate governance and corporate social performance.