

Analisis pengaruh corporate social responsibility disclosure terhadap cost of equity capital perusahaan terbuka pada sektor industri infrastruktur, utilitas, dan transportasi di Indonesia periode 2005-2010

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Abstrak

Skripsi ini membahas pengaruh pengungkapan kegiatan corporate social responsibility perusahaan dalam berbagai dimensi terhadap cost of equity pada sektor industri infratraktur, utilitas, dan transportasi di Indonesia. Dengan menggunakan 18 sampel perusahaan pada sektor industri ini, ditemukan bahwa pengungkapan kegiatan corporate social responsibility perusahaan dalam beberapa dimensi memiliki hubungan yang signifikan dan negative terhadap cost of equity perusahaan. Dalam penelitian, digunakan pula variabel-variabel kontrol ukuran perusahaan, rasio book to market perusahaan, dan variabel dummy tahun sejak diperlakukannya UU Perseroan Terbatas tentang kegiatan tanggung jawab sosial dan lingkungan.This study analyses the effects of corporate social responsibility disclosure from several perspectives towards cost of equity for firms in the utility, infrastructure, and transportation industry sector in Indonesia. Using 18 firms in this industry sector as a sample, it is found that corporate social responsibility disclosure for firms from some perspectives have significant and negative relationships with firm cost of equity. In this study, several control variables are used, which are firm size, firm book to market ratio, and year dummy variable since the UU Perseroan Terbatas about firm corporate social responsibility was implemented in Indonesia.