

Analisis pengaruh tingkat kepemilikan institusional dalam memoderasi hubungan antara kinerja tanggung jawab sosial perusahaan dan asimetri informasi di pasar saham = Analysis on the influence of institutional ownership level in moderating relation between corporate social responsibility performance and stock market information asymmetry

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Abstrak

Penelitian ini membahas pengaruh kinerja tanggung jawab sosial perusahaan terhadap asimetri informasi di pasar saham pada perusahaan-perusahaan yang terdaftar di Bursa Efek Indonesia tahun 2009-2011.

Penelitian ini menganalisis dampak perbedaan tingkat kepemilikan institusional terhadap hubungan antara kinerja tanggung jawab sosial perusahaan dan asimetri informasi. Sampel berjumlah 60 perusahaan yang diambil berdasarkan kriteria seleksi awal perhitungan Indeks SRI-KEHATI. Hasil penelitian menunjukkan bahwa kinerja tanggung jawab sosial perusahaan berpengaruh negatif terhadap asimetri informasi dan tingkat kepemilikan institusional memperlemah hubungan negatif antara kinerja tanggung jawab sosial perusahaan dan asimetri informasi.

*This research discusses the influence of corporate social responsibility performance on stock market information asymmetry for listed firms in Indonesian Stock Exchange from 2009-2011. This research analyzes the effect of difference in institutional ownership level on the relation between corporate social responsibility performance and information asymmetry. Sample of 60 firms taken based on initial selection criteria for calculation of SRI-KEHATI Index. The result shows that corporate social responsibility performance has negative influence on information asymmetry and level of institutional ownership weakens negative relation between corporate social responsibility performance and information asymmetry.*