

Pengaruh corporate governance cg terhadap corporate social responsibility disclosure csrd pada perusahaan perusahaan indeks lq 45
= The influence of corporate governance cg on corporate social responsibility disclosure csrd on companies of index lq 45

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Abstrak

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Tujuan utama penelitian ini adalah untuk meneliti hubungan empiris tentang pengaruh corporate governance terhadap corporate social responsibility disclosure pada perusahaan-perusahaan yang tergabung dalam indeks LQ 45. Pengukuran yang digunakan pada variabel dependen adalah indeks skoring CSRD. Hasil penelitian ini menunjukkan bahwa mekanisme CG dengan komponen variabel commissioners independence berpengaruh negatif dan signifikan terhadap pengungkapan CSR, sebaliknya board independence berpengaruh positif, namun tidak signifikan. Selain itu, variabel managerial ownership berpengaruh positif dan signifikan terhadap pengungkapan CSR, namun pada foreign ownership berpengaruh positif dan tidak signifikan pada pengungkapan CSR. Pada variabel kontrol yang digunakan, yaitu umur perusahaan dan ROA berpengaruh positif dan tidak signifikan, sedangkan pada leverage dan ROE berpengaruh negatif, namun tidak signifikan terhadap pengungkapan CSR.

ABSTRACT

The main objective of this study was to examine the empirical relationship of the influence of corporate governance on corporate social responsibility disclosure in companies incorporated in the LQ 45 index measurements used in the dependent variable is the index scoring CSRD. These results indicate that the mechanism of CG with a variable component of commissioners independence significantly negative effect on the disclosure of CSR, board independence otherwise positive effect, but not significant. In addition, variable managerial ownership and significantly positive effect on the disclosure of CSR, but on foreign ownership not significantly positive effect on CSR. In the control variables used, the age of the company and ROA is not significantly positive effect, whereas the effect of leverage and ROE is negative, but not significantly to the disclosure of CSR.

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