

Pengaruh corporate governance dan karakteristik keuangan terhadap csr disclosure: studi empiris pada perusahaan yang terdaftar di Bursa Efek Indonesia periode 2010-2014 = The influence of corporate governance and financial characteristics on csr disclosure: an empirical study on the companies listed on Indonesia stock exchange 2010-2014

Pinem, Rizky Natalia, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20429926&lokasi=lokal>

Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh antara corporate governance dan karakteristik keuangan terhadap CSR disclosure pada perusahaan-perusahaan Indonesia tahun 2010 - 2014. Pada penelitian ini ESGD score menjadi proksi untuk CSR disclosure sebagai variabel dependen sedangkan variabel independen dari sisi corporate governance dan karakteristik keuangan adalah company's size, financial leverage, profitabilitas (ROE dan ROS), board's size, board's meetings, board's age, kehadiran women on board, board's composition, dan board's commitment to CSR. Sampel pada penelitian ini diwakili oleh 52 perusahaan di 9 sektor industri yang secara konsisten memiliki ESGD score yang telah dihitung oleh Bloomberg setiap tahunnya. Teknik regresi yang digunakan adalah regresi linear sederhana.

Hasil dari penelitian ini menunjukkan bahwa board's meeting, board's average age, dan board's composition secara positif dan signifikan mempengaruhi CSR disclosure dimana ROS secara negatif signifikan mempengaruhi CSR disclosure. Namun, company's size, board's size, dan kehadiran women on board secara positif namun tidak signifikan mempengaruhi CSR disclosure, selebihnya financial leverage, ROE, dan board's commitment to CSR berpengaruh negatif dan tidak signifikan terhadap CSR disclosure.

.....This study aims to investigate the influence between corporate governance and financial characteristics on CSR disclosure in Indonesia 2010 - 2014. ESGD score was used to be the proxy of CSR disclosure calculated by Bloomberg as a dependent variable where independent variables represented by corporate governance and financial characteristics consist of company's size, financial leverage, profitability (ROE and ROS), board's size, board's meetings, board's average age, presence of women on board, board's composition, and board's commitment to CSR. The samples of the study are from 52 companies in 9 different sectors that consistently publish its ESGD score. A simple regression is incorporated to investigate the association of corporate characteristics with CSR disclosure.

The results indicate that board's meetings, board's average age, and board's composition were found to have a positive, significant influence on CSR disclosure where ROS has a negative, significant influence on CSR disclosure. However, company's size, board's size, and presence of women on board positively and insignificantly influence CSR disclosure and financial leverage, ROE as well as board's commitment to CSR have a negative, insignificant influence on CSR disclosure.