

Pengaruh corporate social responsibilities terhadap corporate sustainability = The impact of corporate social responsibilities on corporate sustainability

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Abstrak

ABSTRAK

Penelitian ini dilakukan untuk melihat pengaruh corporate social responsibilities terhadap keberlanjutan perusahaan (corporate sustainability). Penelitian ini menggunakan sampel perusahaan terbuka di Indonesia dalam sektor manufaktur dengan rentang waktu tahun penelitian 2012-2014. Hasil penelitian menunjukkan bahwa pengungkapan corporate social responsibilities terbukti berpengaruh positif signifikan terhadap corporate sustainability. Hal ini disebabkan pengungkapan corporate social responsibilities dinilai dapat meningkatkan nilai ekonomisnya diiringi dengan kinerja sosial dan lingkungan yang mampu menurunkan probabilitas default perusahaan sehingga pada akhirnya membentuk suatu keberlanjutan.

ABSTRACT

The purpose of this research is to analyze the impact of corporate social responsibilities on corporate sustainability. This research observes the manufacturing companies which are listed on Indonesia Stock Exchange in the year 2012 to 2014. The result indicates that the corporate social responsibilities disclosure have a positive significant impact on corporate sustainability. The disclosure of corporate social responsibilities is believed to improve the economic value alongside with social and environmental performances of the firm. Therefore, the corporate sustainability can be made by lowering the probability of default in the firm.