

Analisis pengaruh pengungkapan standar khusus corporate social responsibility berdasarkan global reporting initiative versi 4 terhadap performa finansial perusahaan terdaftar di BEI periode 2013-2015 = Analysis of the influence of corporate social responsibility particular standard disclosure based on global reporting initiative version 4 towards the company financial performance registered in BEI in the periode of 2013-2015

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Abstrak

Skripsi ini berisi tentang bagaimana pengaruh pengungkapan Corporate Social Responsibility CSR berdasarkan pedoman Global Reporting Initiative GRI versi 4 terhadap performa finansial perusahaan yang terdaftar di Bursa Efek Indonesia BEI periode 2013-2015. Besarnya pengaruh pengungkapan CSR diukur dari jumlah skor setiap kategori dan subkategori berdasarkan pedoman GRI versi 4 di dalam laporan keberlanjutan sustainability report. Metode yang digunakan untuk mendapatkan skor CSR adalah content analysis. Pengujian hipotesis menggunakan model regresi berganda pada 21 perusahaan yang terdaftar di BEI periode 2013-2015. Hasil penelitian memberikan bukti empiris bahwa CSR kategori Ekonomi, kategori lingkungan, dan subkategori praktik ketenagakerjaan dan kenyamanan bekerja memiliki pengaruh positif dan signifikan terhadap ROE dan ROA perusahaan. Dan subkategori hak asasi manusia memiliki pengaruh negative dan signifikan terhadap ROE perusahaan.

.....This study discusses about how the influence of CSR disclosure based on GRI guidelines version 4 towards the company financial performance registered in BEI in the periode of 2013 ndash 2015. The amount of the influence of the CSR disclosure is measured from the score of every category and subcategory based on GRI guidelines version 4 in the sustainability report. The method used to acquire the CSR Score is content analysis. The hypothesis is tested by using multiple regression model on 21 companies registered in BEI in the periode of 2013 ndash 2015. The research provides an empirical evident that CSR economy category, environmental category, and the subcategory of employment practice and working pleasantness contribute a positive and significant influence to ROE and ROA of the company. And the subcategory of human rights contributes a negative and significant influence to ROE of the company.