

Analisis Pengaruh Employee Relation Corporate Social Responsibility terhadap Kinerja Keuangan dan Kinerja Pegawai = Analysis Effects of Employee Relation Corporate Social Responsibility towards Financial Performance and Employee Performance

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Abstrak

ABSTRAK

Penelitian ini menganalisis pengaruh salah satu dimensi CSR, yaitu hubungan dengan pegawai, terhadap kinerja keuangan dan kinerja pegawai pada 127 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia BEI pada tahun 2014 dan 2015. Penelitian ini bersifat kuantitatif dengan desain deskriptif. Pengambilan sampel dilakukan dengan metode non-probability sampling jenis purposive sampling. Pengujian hipotesis dilakukan dengan menggunakan pengujian regresi linier berganda. Hasil pengujian menyimpulkan employee relation-CSR tidak berpengaruh signifikan baik terhadap kinerja keuangan berbasis pasar maupun terhadap kinerja keuangan berbasis akuntansi. Hasil pengujian juga menyimpulkan employee relation-CSR tidak berpengaruh signifikan terhadap kinerja pegawai dalam bentuk produktivitas.

ABSTRACT

This research analyzes the influence of one of CSR dimensions, which is employee relationship, towards the financial performance and the employee performance in 127 manufacturing companies which are listed in Indonesia Stock Exchange BEI in 2014 and 2015. This is a quantitative research with descriptive design. Sampling is done using non probability sampling method with purposive sampling type. Hypothesis testing is done using multiple linear regression testing. The finding concluded that employee relations CSR does not significantly influence to either market based financial performance or accounting based financial performance. The finding also concluded that employee relations CSR does not significantly influence the employee performance in the form of productivity.