

Pengaruh intensitas persaingan, slack resources, dan feminism dewan terhadap kualitas pengungkapan tanggung jawab sosial perusahaan = The impact of competitive intensity slack resources and board's feminism on corporate social responsibility disclosure quality

Dian Yuni Anggraeni, author

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Abstrak

Penelitian ini bertujuan untuk menguji pengaruh intensitas persaingan, slack resources, serta feminism dewan terhadap kualitas pengungkapan CSR. Intensitas persaingan diproksikan dengan nilai Hirschman-Herfindahl Index, slack resources diproksikan dengan ln kas dan setara kas, dan feminism dewan diproksikan dengan diversifikasi gender pada struktur direksi serta dewan komisaris secara terpisah. Penelitian ini juga bertujuan untuk menguji peran moderasi feminism dewan dalam mempengaruhi hubungan tersebut. Penelitian dilakukan pada 114 firms-years yang terdaftar di BEI dan menerbitkan laporan keberlanjutan selama 2012-2014. Metode yang digunakan ialah analisis regresi moderasi dengan unbalanced panel data.

Hasil penelitian menunjukkan bahwa intensitas persaingan dan slack resources berpengaruh positif, feminism direksi tidak berpengaruh, sedangkan feminism dewan komisaris berpengaruh negatif terhadap kualitas pengungkapan CSR. Feminism direksi dan dewan komisaris tidak memoderasi hubungan tersebut yang kemungkinan disebabkan rendahnya proporsi wanita dalam struktur dewan perusahaan publik di Indonesia.

<hr><i>This research examines the impact of competitive intensity, slack resources, and board's feminism as the determinants of CSR disclosure quality. Hirschman Herfindahl Index is the proxy for competitive intensity, ln cash and equivalent for slack resources, and gender diversity in board of directors and commissioners for board's feminism, separately. This research also examines the role of board's feminism as a moderating in the relationship between them. The sample consists of 114 firms years which listed in IDX and reporting sustainability report for 2012 2014. The method of this study is using moderated regression analysis with unbalanced panel data.</i>

It found that competitive intensity and slack resources have positive impact on CSR disclosure quality, while the feminism on board of commissioners is negatively related but not for the directors. It also found that feminism on directors and commissioners do not moderate those relationships which maybe due to the proportion of women sitting on boards in Indonesian public companies is strikingly low.</i>