

Peran perlindungan investor dalam memoderasi pengaruh tanggung jawab sosial strategis dan non strategis terhadap manajemen laba pada industri perbankan di ASEAN = The Role of investor protection in moderating influence strategic and non strategic corporate social responsibility on earnings management in ASEAN'S Banks

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Abstrak

Perbankan merupakan institusi keuangan yang sangat mendukung perekonomian negara. Tujuan dari penelitian ini adalah untuk menguji dan membuktikan secara empiris bahwa terdapat pengaruh antara tanggung jawab sosial yang dibedakan menjadi strategis dan non strategis dengan manajemen laba. Aktifitas tanggung jawab sosial yang bersifat strategis seperti pelatihan karyawan yang mendukung operasional perusahaan sedangkan aktifitas tanggung jawab sosial yang bersifat non strategis seperti filantropi, beasiswa, bantuan bencana alam. Proksi untuk mengukur tanggung jawab sosial menggunakan GRI 4. Penelitian ini membedakan kegiatan manajemen laba berdasarkan akrual dan rill. Proksi untuk mengukur manajemen laba akrual menggunakan komponen utamanya adalah loan loss provision dan Realized Security Gain and Losses. Serta, manajemen laba rill menggunakan komponen utamanya adalah window dressing.

Hasil penelitian menunjukkan terdapat pengaruh positif NonStraCSR terhadap manajemen laba akrual. Karakteristik kegiatan tanggung jawab sosial bersifat non strategis seperti pemberian beasiswa dan bantuan sosial dapat memberikan citra baik ke pihak eksternal perusahaan. Cara manajemen melakukan kegiatan tersebut dengan mengalihkan pandangan stakeholder dengan filantropi. Kegiatan CSR yang digunakan untuk jangka pendek diduga merupakan CSR yang termasuk pencitraan. Selain itu, penelitian ini juga bertujuan untuk menguji dan membuktikan secara empiris bahwa terdapat pengaruh peran perlindungan investor yang memoderasi pengaruh tanggung jawab sosial strategis dan non strategis terhadap manajemen laba. Proksi untuk mengukur perlindungan investor menggunakan tiga ukuran yaitu legal tradition, corporate law and enforcement dan securities law. Hasil penelitian menyatakan bahwa ketika mekanisme pasar dan regulasi yang dihadapi perusahaan semakin ketat maka kemampuan manajer menggunakan kegiatan tanggung jawab sosial untuk self interest nya akan semakin turun.

<hr>Banking is a financial institution that strongly supports the economy of the country. The purpose of this study is to test and prove empirically that there is an influence between social responsibility that is differentiated into strategic and non strategic with earnings management. Strategic social responsibility activities such as employee training that support corporate operations while non-strategic social responsibility activities such as philanthropy, scholarships, disaster relief. Proxy for measuring social responsibility using GRI 4. This study distinguishes earnings management activities based on accruals and rill. Proxies for measuring earnings management accruals using the main components are loan loss provision and Realized Security Gain and Losses. And, earnings management using the main component is window dressing.

The results show that there is a positive influence between nonstrategic csr and accrual earnings

management due to the ethical environment. The characteristics of non-strategic social responsibility activities such as scholarships and social assistance can provide good image to the external parties of the company. The way management conducts these activities is by shifting stakeholder views with philanthropy. CSR activities that are used for the short term are thought to be CSR that includes imaging. In addition, this study also aims to test and prove empirically that there is an influence of the role of investor protection that moderate the influence of strategic social responsibility and non-strategic to earnings management. The proxy for measuring investor protection uses three measures: legal tradition, corporate law and enforcement and securities law. The results of the study stated that when the market mechanism and the regulation faced by the company is getting tight, the manager's ability to use social responsibility activities for his self interest will decrease further.