

Corporate social responsibility, enterprise risk management, dan nilai perusahaan = Corporate social responsibility, enterprise risk management, and firm value / Reztika Putri Ridha

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Abstrak

ABSTRAK

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Program Studi: Pascasarjana Ilmu Akuntansi

Judul Penelitian : Corporate Social Responsibility, Enterprise Risk Management, dan Nilai Perusahaan

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Penelitian ini bertujuan untuk memperoleh bukti empiris terkait pengaruh corporate social responsibility (CSR) terhadap nilai perusahaan dengan enterprise risk management (ERM) sebagai mediasi pada perusahaan manufaktur Indonesia. Metode penelitian yang digunakan pada corporate social responsibility dan enterprise risk management adalah analisis konten dalam laporan tahunan perusahaan yang diukur menggunakan persentase coverage kata kunci dengan bantuan software Nvivo, dan nilai perusahaan diukur oleh Tobin`s Q. Sampel penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada periode 2014-2017. Data dikumpulkan dari laporan tahunan perusahaan dan situs website perusahaan, sementara data keuangan diambil dari database Thomson Reuters Eikon. Hasil penelitian menunjukkan bahwa tidak ada efek langsung dari corporate social responsibility pada nilai perusahaan, tetapi memiliki pengaruh yang signifikan ketika enterprise risk management sebagai mediasi. Ini menunjukkan bahwa pengungkapan corporate social responsibility adalah cara bagi perusahaan untuk mengelola risiko mereka sehingga dapat meningkatkan nilai perusahaan mereka.

Kata Kunci:

Corporate Social Responsibility (CSR); Enterprise Risk Management (ERM); Nilai Perusahaan

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ABSTRACT

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Graduate Program: Graduate Program in Accounting

Research Title: Corporate Social Responsibility, Enterprise Risk Management, and Firm Value Counsellor:

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The purpose of this paper is to obtain empirical evidence related the effect of corporate social responsibility on firm value with enterprise risk management as mediating of Indonesian manufacturing firms. The method used in corporate social responsibility and enterprise risk management are content analysis in the company`s annual report which is measured using a percentage of keyword coverage with the help of Nvivo software, and firm value is measured by Tobin`s Q. The sample of this research is manufacturing firms listed on the Indonesian Stock Exchange in period 2014-2017. Data was collected from the company`s annual reports and the company`s website; while financial data were taken from the Thomson Reuters Eikon database. The

results showed that there was no direct effect of corporate social responsibility on firm value, but had a significant effect when enterprise risk management was mediating. This indicates that corporate social responsibility is a way for companies to manage their risks so that it can increase the value of their company.</i>