

Pengaruh foreign ownership, foreign board members, cross-listing dan internationalization terhadap CSR disclosure pada perusahaan non-keuangan yang terdaftar di bursa efek Indonesia Tahun 2015-2019 = The Effect of foreign ownership, foreign board members, cross-listing and internationalization on CSR disclosure of companies listed on Indonesia stock exchange period 2015-2019

Carolline Natania, author

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Abstrak

Penelitian ini dilakukan untuk menganalisis pengaruh foreign ownership, foreign board members, cross-listing, dan internationalization terhadap CSR disclosure. Penelitian ini mengambil 66 perusahaan non-keuangan yang terdaftar di Bursa Efek Indonesia selama periode 2015-2019. Pengujian hipotesis dilakukan menggunakan metode regresi data panel random effect. Hasil penelitian menunjukkan terdapat pengaruh positif dan signifikan pada foreign ownership terhadap peningkatan CSR disclosure, sedangkan pada foreign board members, cross-listing, dan internationalization tidak terbukti memiliki pengaruh yang positif terhadap peningkatan CSR disclosure di perusahaan non-keuangan yang terdaftar di Bursa Efek Indonesia.This study examines whether foreign ownership, foreign board members, cross-listing, and internationalization provide enhancement CSR disclosure. The research used 66 non-financial firm listed on Indonesia Stock Exchange for the period 2015-2019. The hypothesis testing using the random effect panel data regression method. The empirical result shows that foreign ownership help companies to raise their CSR disclosure. While, foreign board members, cross-listing, and internationalization have insignificant effect of enhancement CSR disclosure.