

Pengaruh pengungkapan corporate social responsibility berdasarkan pedoman global reporting initiative terhadap nilai perusahaan = The effect of CSR disclosure based on global reporting initiative guidelines on firm's value

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Abstrak

Penelitian ini bertujuan untuk melihat apakah terdapat pengaruh pengungkapan corporate social responsibility (CSR) menurut pedoman Global Reporting Initiative (GRI) terhadap nilai perusahaan. Besarnya pengaruh pengungkapan CSR diukur dari jumlah skor pengungkapan CSR setiap dimensi berdasarkan pedoman GRI di dalam laporan tahunan perusahaan. Pedoman GRI reporting yang paling terbaru adalah GRI G3. Pengujian hipotesis dilakukan menggunakan model regresi berganda dengan sampel 263 perusahaan yang tercatat di Bursa Efek Indonesia selama tahun 2010. Hasil penelitian ini memberikan bukti empiris bahwa pengungkapan CSR, baik secara keseluruhan maupun per dimensi, memiliki pengaruh yang positif dan signifikan terhadap nilai perusahaan. Temuan ini sejalan dengan penelitian Samy et al. (2010) yang menyatakan bahwa terdapat hubungan yang positif dan signifikan antara pengungkapan CSR berdasarkan GRI G3 dengan nilai perusahaan.

.....This research is conducted to prove if there is any effect of corporate social responsibility (CSR) disclosure according to Global Reporting Initiative (GRI) guidelines on firm's value. The effect of CSR disclosure is measured by the total CSR disclosure score of each dimension based on GRI guidelines in company's annual reports. The latest version of GRI reporting standard is GRI G3. Hypothesis is tested using multiple regression analysis with 263 samples of listed firms in Indonesia Stock Exchange in 2010. The results of the research give empiric evidence that overall CSR disclosure and each of CSR disclosure's dimensions (economic, environment, social, human rights, community, and product responsibility) have positive and significant effect on the value of the firm. This result is consistent with Samy et al. (2010) findings which indicate that there is a positive and significant causal relationship between CSR disclosure based on GRI G3 with the value of the firm.