

## Analisis pengaruh corporate social responsibility terhadap cost of equity capital perusahaan = Analysis of influence of corporate social responsibility toward the company cost of equity capital

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### Abstrak

Isu corporate social responsibility (CSR) semakin menarik untuk diperhatikan seiring banyaknya gerakan sosial untuk menyelamatkan lingkungan hidup. Perusahaan tidak lagi hanya mencari keuntungan untuk para investor saja, tetapi juga memperhatikan kesejahteraan para pemangku kepentingan lainnya. Penelitian ini bertujuan untuk melihat bagaimana pengaruh corporate social responsibility terhadap cost of equity capital perusahaan, baik di sektor non finansial maupun sektor finansial. Penelitian ini menggunakan metode data panel dan variabel kontrol berupa beta, size, book to market ratio, dan leverage. Hasilnya adalah corporate social responsibility dapat menurunkan cost of equity capital dari suatu perusahaan, baik sektor non finansial maupun finansial.

.....The issue of corporate social responsibility (CSR) is increasingly interesting to note that as the number of the social movement to save the environment. Companies are no longer just looking for a profit for investors, but also welfare of other stakeholders. This study aims to see how the influence of corporate social responsibility towards the cost of equity capital of the company, both in the non-financial and financial sectors. This study uses panel data and control variables such as beta, size, book-to-market ratio, and leverage. The result is a corporate social responsibility can reduce the cost of equity capital of a company, both financial and non-financial sectors.