

## Pengaruh karakteristik perusahaan terhadap pengungkapan Corporate Social Responsibility (CSR) dan dampaknya terhadap reaksi investor

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Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20336310&lokasi=lokal>

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### Abstrak

Recently, Corporate Social Responsibility (CSR) idiom can be easily found in many accounting literatures. It refers to the idea that the firm could not be separated with its environment. CSR is the responsibility of business organization to involve in protecting environment and social welfare. In fact, many firms in Indonesia have already applied the disclosure of CSR, even just in a simple ways. The objective of this research are: (1) to identify the corporate/ firm characteristics including corporate/ firm size, profitability, size of the board of commissioners, and public ownership influences to the depth of CSR disclosure, (2) to determine the impact of CSR disclosure to investor reaction influences in terms of abnormal return and trading volume activity. The sample of this research are 116 firms listed in Indonesia Stock Exchange. Partial Least Square (PLS) is used to test the hypothesis. Based on data analysis, I find that the firm characteristics, including profit and public ownership have a significant positive influence on CSR disclosure. And also, this research shows that the scope of CSR disclosure has a significant influence on investors reactions.