

Faktor-faktor yang mempengaruhi pengungkapan keberlanjutan pada perusahaan publik di Indonesia periode 2009-2013 = Determinants of sustainability disclosure on public companies in Indonesia during 2009-2013 / Mayla Khoiriyah

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Abstrak

[Tujuan dari penelitian ini adalah untuk mengkaji faktor-faktor yang mempengaruhi pengungkapan keberlanjutan didalam laporan tahunan pada perusahaan publik di Indonesia. Faktor-faktor yang digunakan dalam penelitian ini adalah keberadaan komisaris dan direksi asing, kepemilikan asing, reputasi sosial, dan regulasi industri. Penelitian ini menggunakan 395 observasi yang merupakan perusahaan-perusahaan publik di Indonesia selama perioder 2009-2013. Hasil penelitian menunjukkan bahwa di Indonesia, pengungkapan keberlanjutan dipengaruhi signifikan oleh kepemilikan asing, reputasi sosial, dan regulasi industri, sementara keberadaan komisaris dan direksi asing ditemukan berpengaruh negatif signifikan terhadap pengungkapan keberlanjutan.

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The objective of this study is to examine the effect of the existence of foreign Commissioner and Director, foreign ownership, social reputation, and industry regulation to the level of sustainability disclosure in annual report. This study used on a sample of 395 observations from 79 public listed companies in Indonesia during 2009-2013. The empirical results give evidence that sustainability disclosure in annual reports significantly affected by foreign ownership, social reputation, and industry regulation, while the existence of foreign Commissioner and Director is found has negative effect on the level of sustainability disclosure.

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