

Penerapan tanggung jawab sosial dan produktivitas studi empiris pada perusahaan manufaktur di indonesia = Corporate social responsibility implementation and productivity evidence from manufacturing corporations in indonesia

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Abstrak

[ABSTRAK

Penelitian ini bertujuan untuk menginvestigasi dampak yang timbul dari penerapan Tanggung Jawab Sosial dan Produktivitas perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia dengan periode penelitian dari 2004 sampai dengan 2013. Tanggung Jawab Sosial (CSR) dikenal sebagai salah satu elemen penting dari laporan keberlanjutan, menyampaikan informasi krusial yang menyangkut dengan aspek social, dampak lingkungan, keselamatan kerja, hak asasi manusia, dan pemanfaatan energi oleh perusahaan yang bersangkutan. Variable control yang digunakan dalam penelitian ini adalah ukuran perusahaan, kesempatan pertumbuhan, tingkat pengembalian asset (ROA) dan rasio leverage.

Sampel yang digunakan dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada periode 2004-2013. Data yang digunakan adalah laporan tahunan dan laporan keuangan dari setiap perusahaan yang di kumpulkan dari Bursa efek Indonesia dan Indonesia Capital Market Directory (ICMD).

Berdasarkan dari hasil statistik, hanya variable Tanggung Jawab Sosial (CSR) yang berpengaruh secara positif signifikan terhadap produktivitas yang dicapai perusahaan. Sementara itu, variabel kontrol lainnya berpengaruh secara bervariasi baik positif maupun negatif, tetapi tidak signifikan.

ABSTRACT

This study aims to investigate the impact of Corporate Social Responsibility CSR and Productivity of the manufacturing corporations that is listed on Indonesia Stock Exchange from 2007 2013 Corporate Social Responsibility CSR known as the element of sustainability reporting provides crucial information relating social aspect environmental impact occupational safety human rights and energy utilization of the corporations The control variables are used in this study are size growth opportunity Return on Assets ROA and Leverage ratio The samples are manufacturing corporations which are listed on Indonesia Stock Exchange IDX period 2004 2013 The data are the Annual Report and Financial Report from each corporation and collected from Indonesia Stock Exchange and Indonesia Capital Market Directory ICMD Based on the statistical result of the study only CSR variable that significantly affects the productivity in positive sign However other control variables give various sign but not significantly influence ;This study

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