

Pengaruh confidence direksi terhadap corporate social responsibility = Board of directors confidence and corporate social responsibility

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Abstrak

ABSTRAK

Disamping umumnya praktik Corporate Social Responsibility CSR PADA banyak perusahaan di Indonesia, masih sedikit penelitian mengenai faktor-faktor yang mempengaruhi CSR, terutama faktor terkait karakteristik direksi. Penelitian ini bertujuan untuk menguji pengaruh confidence direksi terhadap CSR yang dilakukan perusahaan melalui pendekatan motif keputusan CSR sebagai alat investasi dan manajemen resiko reputasi. Dengan menggunakan skor Environmental, Social, and Governance ESG ASSET4 sebanyak 37 perusahaan dari tahun 2012 sampai 2016, serta proksi confidence berbasis investasi dan media, peneliti menemukan pengaruh positif confidence direksi terhadap CSR. Hasil ini konsisten setelah melakukan analisis sensitivitas menggunakan model CEO.

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ABSTRACT

This study aims to test the effect of Directors Confidence on Corporate Social Responsibility CSR. There are two motives of directors in conducting CSR, namely investment and hedging motives. This study use ASSET4's Environmental, Social, and Governance ESG to measure CSR, which have not been widely used in CSR previous studies. Investment based and media based measurement are used to measure directors's confidence. Total observations of this study are 185 firm years for the period of 2012 to 2016. This study finds that higher Directors confidence increases CSR disclosure, which support the investment motive.