

Pengaruh karakteristik direksi dan dewan komisaris terhadap corporate sustainability reporting pada perusahaan publik di Indonesia periode 2016-2020 = The effect of board of directors and board of commissioners characteristics on corporate sustainability reporting of Indonesian public companies for the period of 2016-2020

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Abstrak

Penelitian ini ditujukan untuk mengetahui pengaruh karakteristik direksi dan dewan komisaris terhadap kinerja CSR (corporate social responsibility). Kinerja CSR yang dimaksud adalah kinerja dari sisi pelaporan atau corporate sustainability reporting. Data yang digunakan adalah data panel yang diolah menggunakan metode fixed effect dan random effect model. Penelitian ini menggunakan sampel 48 perusahaan publik di Indonesia dari berbagai industri dengan periode 2016-2020. Terdapat lima variabel independen pada penelitian ini yang terdiri dari board of directors gender diversity, board of commissioners gender diversity, board diligence, board independence, dan CSR committee. Kinerja CSR diukur menggunakan proksi nilai ESG beserta nilai ketiga subkomponen nya. Hasil penelitian menunjukkan bahwa board independence memiliki pengaruh positif dan signifikan terhadap kinerja CSR secara parsial, khususnya jika melihat kinerja dari nilai ESG keseluruhan dan nilai pilar sosial. Selain itu, penelitian ini menunjukkan bahwa CSR committee memiliki pengaruh negatif yang signifikan terhadap kinerja CSR, baik diukur dengan proksi nilai ESG keseluruhan, nilai pilar lingkungan, nilai pilar sosial, maupun nilai pilar tata kelola. Lain hal nya dengan board of directors gender diversity, board of commissioners gender diversity, dan board diligence yang ditemukan tidak memiliki pengaruh signifikan terhadap kinerja CSR.

.....This study aims to determine the effect of the characteristics of board of directors and board of commissioners on CSR (corporate social responsibility) performance. The CSR performance in this study refers to the performance in terms of reporting or what is known as corporate sustainability reporting. This study uses panel data with fixed effect and random effect model for estimation purposes. A sample of 48 public companies in Indonesia from several industries for the period of 2016-2020 is used in this study. There are five independent variables consisting of board of directors gender diversity, board of commissioners gender diversity, board diligence, board independence, and CSR committee. CSR performance is measured by ESG score and its three subcomponents. The results show that board independence has a positive and significant effect on CSR performance, especially on the performance based on ESG score and social pillar score. Moreover, this study also shows that CSR committee has a significant negative effect on CSR performance, whether measured by overall ESG score, environmental pillar score, social pillar score, or governance pillar score. On the other hand, board of directors gender diversity, board of commissioners gender diversity, and board diligence are found to have no significant effect on CSR performance.