

Pengaruh tax avoidance dan corporate governance structure terhadap CSR Disclosure, serta dampak CSR Disclosure terhadap Stock Return pada Perusahaan Non Keuangan TBK. Indonesia periode 2010-2019 = The effect of tax avoidance and corporate governance structure on CSR Disclosure, along with the impact of CSR Disclosure on Stock Return in Indonesia Non- Financial Public Companies for 2010-2019

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Abstrak

Penelitian ini menganalisis pengaruh dari praktik tax avoidance dan corporate governance structure yang diproyeksikan oleh keberadaan family members, foreign members, dan proporsi perempuan di board members terhadap aktivitas CSR disclosure pada perusahaan non keuangan yang tercatat di Bursa Efek Indonesia selama periode 2010 – 2019. Lebih lanjut, penelitian ini juga menganalisis pengaruh dari aktivitas CSR disclosure terhadap tingkat stock return. Hasil yang didapat menunjukkan bahwa praktik tax avoidance perusahaan tidak memiliki pengaruh yang signifikan terhadap aktivitas CSR disclosure. Selain itu, bisnis dengan struktur tata kelola perusahaan yang terdiri dari keberadaan family members, foreign members, dan proporsi perempuan di board members juga memberikan hasil yang beragam. Perusahaan dengan keberadaan family members dan foreign members di board members secara signifikan berpengaruh negatif terhadap aktivitas CSR disclosure. Sedangkan, proporsi perempuan di board members secara signifikan berpengaruh positif terhadap aktivitas CSR disclosure. Akhirnya, penelitian ini menunjukkan bahwa perusahaan dengan aktivitas CSR disclosure berpengaruh secara signifikan terhadap tingkat stock return. Temuan ini memiliki implikasi penting bagi manajerial, pembuat kebijakan dan pengguna pasar modal di Indonesia.

.....This study analyse the effect of tax avoidance and corporate governance structure projected by family members, foreign members, and the proportion of women on board members on CSR disclosure activities in non-financial companies listed on the Indonesia Stock Exchange for 2010 – 2019. This study also analyses the effect of CSR disclosure activities on the level of stock return. The results indicate that corporate tax avoidance has no significant effect on CSR disclosure activities. In addition, businesses with a corporate governance structure consisting of family members, foreign members, and the proportion of women on board members also give mixed results. Companies with family and foreign on board members have a negative effect on CSR disclosure activities. Meanwhile, the proportion of women on board members has a positive effect on CSR disclosure activities. Finally, this study shows that companies with CSR disclosure activities have a positive effect on stock returns. This finding has important implications for managers, policymakers and investors in Indonesia.