

Determinants of Corporate Social Responsibility in Indonesia

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Abstract : The purpose of this research was to analyze the influence of company size, liquidity, profitability, leverage, company age, industry type, board of director, board of commissioner, audit committee and public ownership on the corporate social responsibility disclosure. The grand theories of this research are agency theory, stakeholders theory, and legitimacy theory. Analysis of data using multiple linear regression method with SPSS 22.0 for mac. The sample consists of companies listed on the Indonesia Stock Exchange (IDX) and disclosed the Global Reporting Initiative (GRI) sustainability reports from 2013 to 2018. The final sample of this research was 19 companies that obtained by purposive sampling. The results of the research showed that, simultaneously, company size, liquidity, profitability, leverage, company age, industry type, board of director, board of commissioner, audit committee and public ownership has an influence on the corporate social responsibility disclosure. Partially, the results showed that liquidity and leverage has an influence on the corporate social responsibility disclosure. Meanwhile, company size, profitability, company age, industry type, board of director, board of commissioner, audit committee and public ownership has no influence on corporate social responsibility disclosure.

Keywords : corporate social responsibility, CSR disclosure, Indonesia

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