

# Artikel Pak Yana

*by* Yana Rochdiana

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**EFFECT OF AUDIT COMMITTEE, BOARD OF COMMISSIONERS SIZE ON  
SOCIAL RESPONSIBILITY DISCLOSURE WITH CEO TENURE AS MODERATING  
VARIABLE**

3 **Yana Rochdiana Hadiyat**

Student Doctoral Program Faculty of Economic and Business, Universitas Trisakti,  
Indonesia, Lecturer in Accounting Departement, Faculty of Economics and Business,  
Universitas Pasundan, Indonesia

**Muhammad Nuryatno**

Faculty of Economics and Business, Universitas Trisakti, Indonesia

**ABSTRACT:** *Its capacity is to demonstrate the effect of the Review Council , the Leading group of Chiefs on the revelation of Corporate Social Duty with President Residency as the directing variable. The populace in this investigation are organizations recorded on the Indonesia Stock Trade (IDX). The examining procedure utilized is purposive inspecting. The sort of information utilized in this examination is optional information. The consequences of the investigation show that the impact of the Review Advisory group and the Size of the Leading body of Chiefs affects Divulgence of Corporate Social Obligation, yet President Residency doesn't reinforce this impact.*

**KEYWORDS:** audit committee, board size, CEO tenure, audit quality, firms' size, ROA.

### **Introduction**

Partner Hypothesis is addressing the necessities of partners by adjusting the jobs and elements of da lam organization, to accomplish the objective (Iva Yulia Munawarah, 2017). The change in perspective of Good Corporate Administration happens by growing the hypothetical worldview from organization hypothesis to partner hypothesis. The aftereffects of the examination express that business substances that do great administration have great execution and social duty, and great administration additionally prompts great social obligation execution. The advantages of CSR execution support endeavors to work on corporate administration in US organizations. (Stuebs and Sun, 2015).

With the rise of this marvel, Great Corporate Administration should have thought for the issue of Corporate Social Duty. Divulgence of CSR on friendly, moral, ecological and supportability angles is a way for organizations to impart their responsibility to partners. Manageability Announcing suggested by the Worldwide Detailing Drive centers around three parts of execution, in particular Financial, natural and social or known as the Triple Primary concern. Endeavors to further develop monetary execution are affected by different elements. One of them is by doing acceptable corporate administration. Great corporate administration is a framework that directs and controls the organization to have

the option to make added an incentive for all partners (Sutedi, 2012). Hence, financial backers should be educated about the organization's real presentation, in an ideal way, and unveiled straightforwardly. Through great corporate administration, it is normal that the nature of the monetary reports detailed is likewise acceptable. Great corporate administration and great CSR (corporate social obligation) execution are required to have the option to work on the organization's monetary presentation. An intriguing wonder dependent on the consequences of the PERC (Political and Monetary Danger Consultancy) overview, Indonesia possesses the last three Asian nations in executing corporate administration in Asia (Sutedi, 2012).

As per Ardianto Teddy (2019) in [beritajatim.com](https://beritajatim.com), <https://beritajatim.com/occasions/warga-whines-pencemaran-limbah-dan-kebisingan-pabrik-kayu-di-jember/>, Thursday, December 5 2019, 10:58 pm, Desa Arjasa, Area Arjasa, Jember, East Java, PT Murocco questioned wood squander. They request pay and execution of corporate social duty capacities. Organization not yet has a wastewater treatment plant (WWTP), d to the Bedaan W<sup>8</sup>erway feeder and released to the Bedadung Stream feeder". Previous studies have proven that the Audit Committee Board has a significant effect on CSR disclosure ((Roziq & Danurwenda, 2015), (Leksono & Butar, 2018), (Pertiwi Sergius & Murwaningsari, 2016), (Doddy Setiawan, 2018)), CSR disclosure is influenced by the size of the board of commissioners ( (Roziq & Danurwenda, 2015), (Leksono & Butar, 2018), (Pertiwi Sergius & Murwaningsari, 2016), (Doddy Setiawan, 2018) ), CEO of Tenure ( (Doddy Setiawan, 2018) ). Disclosure of Corporate Social Responsibility is not influenced by the Size of the Board of Commissioners ((Jayanti & Husaini, 2018).

This investigation alludes to past research from Riha Dedi Priantana and Ade (Yustian et al., 2011) which analyzed the impact of the Review Advisory group and the Size of the Leading body of Officials on the divulgence of Corporate Social Obligation in monetary organizations recorded on the Indonesia Stock Trade (IDX) for the 2007 period. - 2008. the exploration was led on the authority site of the Stock Trade that furnishes information reviewed fiscal reports with the budget summaries to get to and download through the site [www.idx.co.id](http://www.idx.co.id).

The scientist created past research by adding the President Residency variable as a variable Directing in light of the fact that Jayanti and Husaini's exploration in 2018 expressed that there was no impact and there was an impact of the size of the Leading body of Officials on CSR exposure. The President Residency variable will direct this impact. he Review Panel helps the chief or the administrative board in controlling the viability of the inward control framework and the adequacy of the outer and inside inspectors' obligations (Alijoyo, 2003). The size of the Leading body of Officials depends on the quantity of its individuals. The enormous number of individuals from the directorate, it will be simpler to control the Chief and the control will be more successful (Coller and Gregory, 1999 in Sembiring 2005).

CEO Tenure affect a few authoritative variables influence the organization's responsibility For CSR, the part of the President is vital. Higher class hypothesis contends that the Chief assumes a significant part in the CSR interaction and henceforth proposes that President qualities impact an association's CSR execution (eg, Craftsman et al., 2004; Donaldson, 1999; Hambrick and Artisan, 1984).

This examination looks at the impact of Corporate Administration on the exposure of Corporate Social Obligation with CEO Tenure as a directing variable.

The organization feels that CSR exercises are viewed as a weight that can diminish the organization's benefits in the present moment without contemplating (1) the effect of the organization's creation on the local area and the climate and (2) the drawn out sway that will be gotten from doing CSR exercises and giving SR.

Plan of the issue.

- 1 Does the Review Board influence the exposure of Corporate Social Obligation?
- 2 Does the size of the leading group of magistrates influence the revelation of Corporate Social Duty?
- 3 Does CEO Tenure direct the impact of the Review Panel on the divulgence of Corporate Social Obligation?
- 4 Does President Residency moderate the impact of Leading group of Chiefs Size on Corporate Social Obligation revelation?

The reason for this investigation is to break down and give observational proof about:

- 1 Does the Review Panel influence the divulgence of Corporate Social Obligation? The size of the leading group of officials influences the divulgence of Corporate Social Obligation?
- 2 The Review Council impacts the divulgence of Corporate Social Duty with President Residency as a Directing Variable?
- 3 The size of the Leading group of Officials influences the divulgence of Corporate Social Duty with President Residency as a directing variable?

## LITERATURE

(Guthrie and Parker, 1989) states the hypothesis of authenticity related with partner hypothesis. The hypothesis that passes on about the organization being liable for the encompassing local area. Authenticity hypothesis is identified with scholarly capital exposure (Guthrie and Parker, 1989).

Organization hypothesis expresses that the partition of possession between components in the organization is inclined to office clashes (Jensen and Meckling, 1976) in (Sentosa, 2015)) Office connections exist when one gathering (head) recruits another gathering

(specialist) to do a help and In doing this, the chief representatives power to the specialist to decide (dynamic) (Anthony and Govindarajan, 2005).

### **Impact of the Review Panel on Corporate Social Duty**

The review advisory group helps the chiefs or the administrative board in guaranteeing the viability of the interior control framework and the adequacy of the execution of the obligations of outer and inner examiners (Alijoyo, 2003). One part is a free chief who additionally fills in as administrator, while the other part is an autonomous outer gathering (SE Executive of Bapepam Number SE-03/PM/2000). The review council has a vital and vital part to keep up with the believability of the readiness of fiscal reports just as to keep up with the formation of a sufficient corporate oversight framework. Examination (Siallagan and Machfoedz, 2006) states that the presence of a review board of trustees has a positive relationship to firm esteem. A similar outcome was additionally acquired (Murwaningsari, 2006) that the aftereffects of this investigation can demonstrate that Great Corporate Administration, which is seen through administrative and institutional proprietorship, has a relationship with the exposure of corporate social obligation (CSR).

review panel is fundamentally identified with firm worth. This demonstrates that the review council can likewise be utilized as an instrument to expand the degree of divulgence of corporate social obligation. The Review Council has a positive and critical relationship with Monetary Execution (Aprianingsih and Yushita, 2016).

H1: The Review Board positively affects Corporate Social Obligation exposures.

### **Influence of the Board of Commissioners on CSR Disclosures.**

Agency theory states that the board of commissioners is considered the highest internal control mechanism, which is responsible for monitoring the actions of top management. The size of the board of commissioners is seen from the number of members to control the CEO and the monitoring carried out will be more effective (Coller and Gregory, 1999 in Sembiring 2005). Research shows that there is a positive relationship between profitability and the size of the board of commissioners which is stated to be positively related to CSR (Pradnya & Sisdyani, 2015).

H2: The size of the board of commissioners has a positive effect on CSR disclosure.

### **President Residency fortifies the impact of the Review Advisory group on Corporate Social Duty.**

On the off chance that the organization has a high Chief Residency, it will reinforce the connection among GCG and Corporate Social Obligation and the other way around if the organization has a low President Residency, it will debilitate the relationship. among GCG and Corporate Social Obligation. As indicated by (Doddy Setiawan, 2018) that CEO Tenure positively affects the divulgence of Corporate Social Obligation. As per (Doddy Setiawan, 2018) and (Leksono and Butar, 2018) that President Residency negatively affects

the divulgence of Corporate Social Duty.

H3: President Residency reinforces the impact of the Review Panel.

**On the exposure of Corporate Social Duty. The CEO Tenure fortifies the impact of the size of the leading group of magistrates on the revelation of Corporate Social Obligation.**

The term of office of a President in an organization can be determined by the quantity of years the Chief has served in his position. This investigation utilizes a variable, where 1 for Chiefs who have possibly served for a very long time and 0 if not. Predictable with (Gibbons and Murphy, 1992) (Ali and Zhang, 2015) and ("The Relationship of Corporate Administration, Corporate Social Duties and Corporate Monetary Execution in One Continuum," 2009) which utilize comparative factors, this examination utilizes the cut-off acquired from the middle worth of CEO Tenure isolated by 2 to be delegated President toward the start of the year. This examination utilizes the middle worth so as not to abstractly order the new President.

H4 : President Residency reinforces the impact of the size of the leading body of officials on the divulgence of Corporate Social Obligation.

**METHODOLOGY**

Information utilized are auxiliary information, in particular SR and yearly reports for the 2015-2017 period. Information got from SR gotten from site each company's and database.globalreporting.org just as a yearly report that is IDX [www.idx.co.id](http://www.idx.co.id) website. The information incorporates organizations enrolled in the ISRA Grant in the 2015-2019 period, so they are considered adequate to address the state of CSR organizations in Indonesia. Since 2005, the Public Place for Manageability Detailing (NCSR) has held the award function Indonesia Supportability Report Grant (ISRA) for organizations that issue SR as per rules that allude to the revealing structure gave by the Worldwide Announcing Drive (GRI). The estimation of CSR factors in this examination alludes to the culmination of the quantity of things that disclosed are generally by the board in the SR as far as the GRI-G4 rules. The populace in this examination are organizations recorded on the Indonesia Stock Trade (IDX). The examining procedure utilized is utilizing purposive inspecting method. Gathering information in this examination utilizing the narrative strategy, in particular by gathering information as records where fiscal summaries are acquired through the authority site of the Indonesia Stock Trade (IDX), to be specific [www.idx.co.id](http://www.idx.co.id).

**Audit Committee**

The presence of the review board of trustees comprises of somewhere around three individuals, one of whom is a free magistrate of a recorded organization just as the director of the advisory group, while the other is an autonomous outer gathering and something like one of them has the capacity in the field bookkeeping and money (Reviani and Sudantoko, 2012). The review board of trustees is determined utilizing the recipe:

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$$KA = \frac{\text{total anggota komite audit di luar perusahaan}}{\text{total anggota komite audit}} \times 100\%$$

### Size of the leading body of chiefs (DSIZE)

Estimation of the size of the leading body of chiefs is the all out number of sheets of magazines in the organization recorded in the yearly report.

Size of the Board of Commissioners = Board of Commissioners in the company

Source: Chandra (2015)

### CSR

The free factor is the divulgence of corporate social obligation (CSR) data. The degree of exposure being referred to is the means by which wide the extent of data divulgence is completed by the organization. The estimation instruments for CSR revelation are: climate, energy, word related security and wellbeing, labor force, items, commitment with the local area and the overall population. The estimation of CSR data in the yearly report company's or divulgence record (CSRI) alludes to the examination of Hanifa et al. (2005) referred to by Mur Waningsari (2005), the estimation of CSRI factors utilizes content examination which estimates the assortment of CSRI. Every thing CSR in the investigation was given a worth of 1 in the event that it was unveiled, and a worth of 0 on the off chance that it was not uncovered (Haniffa et al, 2005). Besides, the scores of every thing are amounted to get the general score for each organization.

### CEO Tenure

The directing variable is Chief Residency. The term of office of a President in an organization can be determined by the quantity of years the Chief has served in his position. This examination utilizes a variable, sham in particular the worth of 1 for Presidents who have possibly served for a very long time and 0 if not. Predictable with (Gibbons and Murphy, 1992) (Ali and Zhang, 2015) and ("The Relationship of Corporate Administration, Corporate Social Obligations and Corporate Monetary Execution in One Continuum," 2009) which utilize comparable factors, this investigation utilizes the cut-off acquired from the middle worth of CEO Tenure partitioned by 2 to be arranged as Chief toward the start of the year. This investigation utilizes the middle worth so as not to abstractly group the new President.

### ROA benefit.

Return on Resources (ROA) or the proportion of return on resources, as the name proposes, shows the level of net benefit comparative with the organization's all out resources. The ROA proportion explicitly uncovers how much benefit after the expense that the organization creates for each worth of the resources it claims. This proportion additionally

gauges the power of business resources. The lower the income per resource esteem, the more seriously the organization's resources are thought of. Organization which are very resource escalated requiring enormous ventures to buy hardware and gear to produce pay.

$$\text{Return on Assets} = \text{Net income} / \text{Total Assets}$$

#### **Firm Size.**

variable is Firm size estimated by the equation:

$$\text{Firm size} = \text{Ln Total Assets.}$$

Enormous organizations have huge assets, so organizations need and can back them arrangement of data for inner purposes. This data is likewise utilized as material for divulgence of data to outside parties, so there is no requirement for enormous extra expenses to can make a more complete revelation.

#### **Quality Review.**

To gauge review quality, it has been resolved by the Guideline of the Preeminent Review Organization of the Republic of Indonesia No. 01 of 2007 concerning State Monetary Review Norms (SPKN). The examination model used to investigate the connection between the design of good corporate administration and the exposure of corporate social duty is as per the following.

Hypothesis 1 and 2:

$$\text{CSR} = \alpha + \beta_1 \text{ KOMAUD} + \beta_2 \text{ UDK} + \beta_3 \text{ PRO} + \beta_4 \text{ SZ} + \beta_5 \text{ KAUD} + \varepsilon$$

Hypothesis 3 and 4

$$\text{CSR} = \alpha + \beta_1 \text{ KOMAUD} + \beta_2 \text{ UDK} + \beta_3 \text{ KOMAUD} * \text{CEO} + \beta_4 \text{ UDK} * \text{CEO} + \beta_5 \text{ PRO} + \beta_6 \text{ SZ} + \beta_7 \text{ KAUD} + \varepsilon$$

The populace is an organization recorded in Indonesia Stock Trade (BEI). The examining method utilized was purposive testing strategy. Purposive testing is one of the non-arbitrary inspecting methods where the analyst decides the examining by deciding the uncommon attributes that are required as per the exploration goals so it is relied upon to have the option to answer research issues.

The sort of information utilized is optional information. Information assortment utilizes the narrative technique, in particular by gathering information as records where fiscal summaries are gotten through the authority site of the Indonesia Stock Trade (IDX), to be specific [www.idx.co.id](http://www.idx.co.id).

#### **Information Examination Strategies**

This examination utilized calculated relapse information investigation techniques (logistic regression), in which the dependent variable in this investigation is a



faker variable.variables Sham are factors that are classes or non measurements and estimated utilizing an ostensible scale. What's more, the free factors in this examination are blended factors between metric factors and non-metric factors so that trial of ordinariness, heteroscedasticity and autocorrelation are not required on the autonomous factors (Ghozali, 2018: 180). Calculated relapse investigation was performed utilizing the Factual Bundle for Sociology (SPSS) 25.0 for Windows program.

## RESULT / FINDINGS

### Of Elucidating Measurements Test Clear Insights Engaging measurable model

is a measurable examination that gives an overall portrayal of the attributes of each exploration variable as seen from the normal (valuesmean), greatest, and least. In this investigation, a conversation of spellbinding factual examination was completed for standardized information.

Table 1 Descriptive Statistics

TABLE 1 Descriptive Statistics					
	N	MIN	MAX	Mean	Std. Deviation
KOMAUD	101	2	5	3.0495	0.43132
UDK	101	2	10	4.0297	1.77871
ROA	101	-0.55	0.72	0.0414	0.09811
SZ	101	22.76	33.51	28.2806	1.64214
KAUD	101	0	1	0.9802	0.13946
CEO	101	0	1	0.0198	0.13946
Valid N(list wise)	101				

In light of table 1 above, it tends to be inferred that the engaging measurements in the model with an example of 101 organizations, the CSR revelation variable proxied by the review board has the littlest worth (smaller than normal mum) of 2.00 and the biggest worth (limit) of 5.00. The normal CSR revelation possessed by 101 organizations shows a positive consequence of 3.0495, which implies that overall the review advisory group is positive. The worth of the review advisory group's standard deviation is 0.4313 (over the normal), implying that the review board has an undeniable degree of information variety.

The variable CSR exposure as proxied by the size of the leading body of officials has the

littlest (least) worth of 2.00 and the biggest (most extreme) worth of 10.00. The normal size of the leading body of chiefs possessed by 101 organizations is 4,0297. The standard deviation for the size of the leading group of magistrates is 1.7787. The variable CSR divulgence as proxied by ROA has the littlest (least) worth of - 0.55 and the biggest (greatest) worth of 0.72. The normal ROA of 101 organizations is 0.0414. The standard deviation worth of ROA is 0.0981.

### Old style Presumption Test Traditional

presumption test has been completed and is as per the consequences of this examination, among others: Ordinariness is seen from the importance esteem (Asymp. Sig. (2-followed)) of the Kolmogorov-Smirnov trial of 0.200 importance more prominent than 0.05, Autocollinearity Relationship test is done utilizing the test Durbin Watson. esteem Watson durbin is somewhere in the range of 1.54 and 2.46 implies that there is no relationship, the worth durbin watson esteem watson durbin of 0.361 was beneath 1.64. The outcome is autocorrelation, Heteroscedasticity Variable leading body of officials size sig esteem is 0.004 and control variable Firm Size is 0.000, then, at that point this worth is  $< 0.05$ . So this variable has manifestations of heteroscedasticity. While the factors of review board, ROA, and review quality didn't happen heteroscedasticity, and multicollinearity test between autonomous factors didn't happen multicollinearity. Resilience an incentive for every factor  $> 0.10$  and VIF an incentive for every factor  $< 10$ . So these factors are liberated from multicollinearity. It very well may be clarified that the R-square incentive for the endogenous variable CSR revelation is 0.37. This implies that the variable CSR Exposure can be clarified by the variables Firm Size, ROA, Review Panel, and Leading group of Chiefs Size of 3.7%.

## DISCUSSION

### Relationship Test

1. In light of the aftereffects of the Connection Test, Sig. (2-followed) of  $0.000 < 0.05$ , this implies that there is a huge relationship between's the KOMAUD and UDK factors. The \*\* blemish on the Pearson Connection expresses that there is a relationship between's these factors with an importance level of 1%. In light of the determined r worth of the Pearson connection, it is realized that the determined r esteem is  $0.218 > 0.088$ , so it tends to be reasoned that there is a relationship or relationship between's the KOMAUD variable and the UDK variable. Since r check or Pearson Connection is positive, it implies that the relationship is positive.
2. In light of the aftereffects of the Connection Test, Sig. (2-followed) of  $0.013 < 0.05$ , this implies that there is a critical connection between's the KOMAUD variable and CSR. The \* sign on the Pearson Connection shows that there is a relationship between's these factors with an importance level of 5%. In view of the determined

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r worth of the Pearson connection, it is realized that the determined r esteem is  $0.110 > 0.088$ , so it tends to be inferred that there is a relationship or connection between's the KOMAUD variable and the CSR variable. Since r check or Pearson Connection is positive, it implies that the relationship is positive.

3. In light of the aftereffects of the Connection Test, Sig. (2-followed) of  $0.714 > 0.05$ , this implies that there is no huge relationship between's the KOMAUD variable and the President. There is no \* sign on the Pearson Cor connection which expresses that there is no relationship between's these factors with an importance level of 5%. In light of the determined r worth of the Pearson connection, it is realized that the determined r esteem is  $-0.016 < 0.088$ , so it very well may be reasoned that there is no relationship or connection between's the KOMAUD variable and the President variable. Since r tally or Pearson Connection is negative, it implies that the relationship is negative.
4. In light of the consequences of the Connection Test, Sig. (2-followed) of  $0.027 < 0.05$ , this implies that there is a critical connection between's the KOMAUD variable and ROA. The \* sign on the Pearson Connection demonstrates that there is a relationship between's these factors with an importance level of 5%. In light of the worth of r howdy tung Pearson connection, r figure the known worth of  $0.098 > 0.088$ , it very well may be reasoned that there relationship between's factors KOMAUD with variable SZ. Since r check or Pearson Connection is positive, it implies that the relationship is positive.
5. In view of the aftereffects of the Connection Test, Sig. (2-followed) of  $0.000 < 0.05$ , this implies that there is a critical connection between's the KOMAUD and SZ factors. The \*\* blemish on the Pearson Relationship expresses that there is a connection between's these factors with an importance level of 1%. In view of the determined r worth of the Pearson connection, it is realized that the determined r esteem is  $0.252 > 0.088$ , so it tends to be inferred that there is a relationship or connection between' <sup>10</sup>the KOMAUD variable and the SZ variable. Since r check or Pearson Connection has a positive worth, it implies that the relationship is positive.
6. In view of the aftereffects of the Connection Test, Sig. (2-followed) of  $0.714 > 0.05$ , this implies that there is no critical connection between's the KOMAUD and KAUD factors. There is no \* sign on the Pearson Relationship expressing that there is no connection between's these factors with an importance level of 5%. In view of the determined r worth of the Pearson connection, it is realized that the determined r

system is  $-0.016 < 0.088$ , so it tends to be presumed that there is no relationship or relationship between's the KOMAUD variable and the KAUD variable. Since r check or Pearson Connection is negative, it implies that the relationship is negative.

The Review Panel gives a relationship or commitment of 1.2% to the Revelation of Corporate Social Obligation. While the rest is a relationship of different components outside the factors of the Review Advisory group. The size of the Leading body of Chiefs gives a relationship or commitment of 0.0196% to the Revelation of Corporate Social Obligation. While the rest is a relationship of different components outside the variable Size of the Leading group of Chiefs. President Residency doesn't have the right to be a directing variable (not a directing variable). Chief Residency doesn't fortify or debilitate the relationship of the Review Advisory group to the Divulgence of Corporate Social Duty. Chief Residency doesn't have the right to be a directing variable (not a directing variable). Chief Residency doesn't reinforce or debilitate the connection between Leading group of Magistrates Size and Corporate Social Duty Divulgence.

### **Implication to Research and Practice**

#### **Benefits of Research Contribution to Theory Development**

##### **Science**

This exploration is relied upon to contribute particularly to back courses, particularly with respect to what conditions influence the revelation of Corporate Social Obligation in the execution of CSR in organizations that can be impacted by the review advisory group, board size and President Residency as directing.

##### **Reasonable Commitments**

This examination gives proposals to the executives on conditions that will empower chiefs to give assessments on the divulgence of Corporate Social Obligation.

##### **This Strategy Commitment**

examination can be utilized as a talk or reference for controllers to add or stress the significance of Corporate Social Obligation in the organization.

### **CONCLUSION**

In light of the outcomes and conversation of this investigation, it tends to be presumed that:

1. The Review Advisory group positively affects Exposure Corporate Social Obligation.
2. The size of the Leading group of Chiefs positively affects Divulgence of Corporate Social Duty.
3. President Residency doesn't reinforce or debilitate the relationship of the Review

Board of trustees to the Exposure of Corporate Social Obligation.

4. President Residency doesn't fortify or debilitate the relationship Size Leading body of Officials on Divulgence of Corporate Social Obligation.

There are a few limits of this investigation and should be unveiled so as not to give a deceptive understanding to the perusers. The restrictions of this investigation are that the information handled is auxiliary information got from 101 state-claimed organizations recorded on the IDX from 2015 to 2019. The time needed to handle crude information into semi-completed information (prepared to measure with SPSS) is very long. While the analyst has numerous limits so that there are factors that have not had the option to help the normal outcomes. Consequently, these restrictions can be limited in additional examination. The unit of investigation that turns into the respondent is restricted to government organizations, while Corporate Social Duty is likewise the obligation of non-government organizations. The consequences of the investigation additionally expressed that the relationship of the free factor to the reliant variable actually had a relationship with a little rate, while the bigger rate came from different factors that were not contemplated. Ideas that can be given are for additional exploration, it is smarter to add factors as free factors identified with the reliant variable. The expansion of this variable is relied upon to give a more prominent relationship to the reliant variable.

#### Future Research

This research is expected to be used as a reference for future <sup>11</sup> research related to the disclosure of Corporate Social Responsibility by developing the financial statement variable as an object that affects CSR disclosure as well as to further prove that ROA profitability is correlated with CSR disclosure.

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