

UNIVERSITAS INTERNASIONAL BATAM

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***THE EFFECT OF POLITICAL CONNECTIONS AND CORPORATE
GOVERNANCE ON CORPORATE SOCIAL RESPONSIBILITY
DISCLOSURE***

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Abstract

This study is conducted to determine the effect of political connections and corporate governance on corporate social responsibility disclosures (CSR) in non financial companies listed on the Indonesia Stock Exchange. The independent variables used were political connections, independent directors, board size, board gender diversity, auditor credibility. The control variable are return of assets, leverage, firm size, and firm age are also examined in this study.

The data used 1,281 data in 2013-2017. The sample selection method used is the purposive sampling method. The software used in data testing are SPSS21 and E-views 7.

The results on this study indicate that board size and auditor credibility have a significant positive effect on CSR. Other variables such as political connections, independent director, gender diversity, return of assets, leverage, firm size and firm age get insignificant results on CSR.

Keywords: social responsibility disclosure, corporate governance, political connections