

The Effect of Ownership Structure and Board Diversity on Corporate Social Responsibility Disclosure

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Abstract

This research is a quantitative study that aims to determine the effect of ownership structure (institutional ownership, managerial ownership, ownership concentration) and board diversity (board gender diversity and board nationality diversity). The samples in this study were taken from manufacturing and mining sector companies listed on the Indonesia Stock Exchange in the 2019-2021 period which were selected based on the purposive sampling method. The data obtained were 79 companies with a total sample of 153. The technique for analyzing the data in this study used the classical assumption test, multiple linear regression test, and hypothesis testing using STATA software version 16 and a significance level of 5% (0, 05). The results of the test show that (1) institutional ownership has no negative effect on disclosure of Corporate Social Responsibility, (2) managerial ownership has an effect on disclosure of Corporate Social Responsibility, (3) concentration of ownership has a negative effect on disclosure of Corporate Social Responsibility, (4) board gender diversity does not affect the disclosure of Corporate Social Responsibility, (5) board nationality diversity does not affect the disclosure of Corporate Social Responsibility

Keywords: Ownership Structure, Board Diversity, Corporate Social Responsibility Disclosure

Pengaruh Struktur Kepemilikan dan *Board Diversity* terhadap Pengungkapan *Corporate Social Responsibility*

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Abstrak

Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk mengetahui pengaruh struktur kepemilikan (kepemilikan institusional, kepemilikan manajerial, konsentrasi kepemilikan) dan board diversity (board gender diversity dan board nationality diversity). Sampel dalam penelitian ini diambil dari perusahaan sektor manufaktur dan pertambangan yang terdaftar di Bursa Efek Indonesia pada periode 2019-2021 yang dipilih berdasarkan metode *purposive sampling*. Data yang diperoleh sebanyak 79 perusahaan dengan total sampel adalah 153. Teknik untuk menganalisis data pada penelitian ini menggunakan uji pemilihan model regresi uji asumsi klasik, uji regresi linear berganda, dan uji hipotesis dengan menggunakan software STATA versi 16 dan tingkat signifikansi 5% (0,05). Hasil dari pengujian diperoleh bahwa (1) kepemilikan insitusional tidak berpengaruh negatif terhadap pengungkapan Corporate Social Responsibility, (2) kepemilikan manajerial berpengaruh terhadap pengungkapan Corporate Social Responsibility, (3) konsentrasi kepemilikan berpengaruh negatif terhadap pengungkapan Corporate Social Responsibility, (4) board gender diversity tidak berpengaruh terhadap pengungkapan Corporate Social Responsibility, (5) board nationality diversity tidak berpengaruh terhadap pengungkapan Corporate Social Responsibility

Kata Kunci: Struktur Kepemilikan, *Board Diversity*, *Corporate Social Responsibility*