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WITHOUT GOOD CORPORATE GOVERNANCE, CORPORATE SOCIAL RESPONSIBILITY HAS BEEN IMPLEMENTING: EVIDENCE FROM STATE OWNED ENTERPRISES IN INDONESIA

Nanu Hasanuh ⁽¹⁾ Sri Suartini ⁽²⁾ Harpa Sugiharti ⁽³⁾ Raden Aditya Kristamtomo Putra ⁽⁴⁾

⁽¹⁾ Singaperbangsa University of Karawang, Karawang West Java, Indonesia.

⁽²⁾ Singaperbangsa University of Karawang, Karawang West Java, Indonesia.

⁽³⁾ Indonesian Education University, Bandung, Indonesia.

⁽⁴⁾ BINUS University, Jakarta, Indonesia.

Abstract

There are many studies on Government Ownership, Good Corporate Governance (GCG) and their influence on Corporate Social Responsibility (CSR) with varied and different results. It allows researchers to re-analyze the effect of Government Ownership and GCG on CSR. The GCG elements used in this study consisted of the size of the board of directors, the size of the board of commissioners, the proportion of independent commissioners, and the audit committee. The population studied were state-owned companies listed on the Indonesia Stock Exchange with a sample of 10 companies and the data collection period from 2011-2020, so that the observation data obtained were 100. To test the hypothesis using multiple regression tests. The results of the study showed that Government Ownership, Size of the Board of Directors, Size of the Board of Commissioners, Proportion of Independent Commissioners and the Audit Committee had no effect. The value of the coefficient of determination of this research model showed that Corporate Social Responsibility (CSR) in government-owned companies was influenced by the variables studied in this study amounting to 14.6%, and the rest by other variables outside the study.

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Corporate Social Responsibility (CSR), Good Corporate Governance (GCG), Government Ownership

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