THE IMPACT OF SOSIAL RESPONBILLITY STANDARD ADOPTION ON FIRM FINANCIAL PERFORMANCE EDVIDENCE FROM INDONESIA

SKRIPSI

Disusun untuk Memenuhi Syarat Menyelesaikan Pendidikan Sarjana
Terapan (D-IV) Akuntansi Sektor Publik pada Jurusan Akuntansi
Politeknik Negeri Sriwijaya

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The Impact Of Social Responbility Standard Adoption On Firm Financial Performance Evidence From Indonesia

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Abstract

The current study aims to explore whether the implementation of the ISO 26000 social responsibility standard has an impact on financial performance in Indonesia. Using the data there are 50 companies registered in the Basic Industry and Chemicals Sectors in the Indonesian but only 15 companies meet the standards from 2020 - 2022. This study investigates whether human rights, labor relations & conditions, and environment have a significant effect on financial performance (ROA). This research method uses feasible panel data estimation with the generalized less squares method. The results of this study indicate that the terms of labor relations and conditions have a positive impact. However, this does not apply to human rights and environment as there is no significant relationship between these dimensions and financial performance. There is no relationship between human rights & environmental variables and financial performance of the company. The R Square (Adjusted R Square) value of 0.175 indicates that the magnitude of the influence of independent variables such as human rights, labor relations and conditions, environment is 17.5% on the dependent variable return of assets while other independent variables are not studied. in this study 82% will be affected. Further research, the implementation of ISO 26000 by companies from Indonesia makes it possible to perform better at the level of social and financial environment. the importance of social responsibility in carrying out business activities so that good corporate governance can improve the financial performance of a company.

***Keywords** : ISO26000, Environment, Human Rights, Financial performance, Global corporate social responsibility*

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