

**Chairman Educational Background and Corporate Social
Responsibility Disclosure: Study on Banking Industry in Indonesia**



Undergraduate Thesis

Submitted as Partial Fulfillment of the Requirement for the Bachelor Degree from
the Department of Accounting, Faculty of Economy and Business
Universitas Sebelas Maret Surakarta

By:

ANDRYAN ISWANINGTYAS

F0312012

Department of Accounting
Faculty of Economics and Business

Universitas Sebelas Maret

Surakarta

2016

ABSTRACT

Chairman Educational Background and Corporate Social Responsibility
Disclosure: Study on Banking Industry in Indonesia

By:
ANDRYAN ISWANINGTYAS
F0312012

This research investigates the effect of educational background on CSR disclosure that is represented by the economic educational degree which is achieved by the chairman. CSR disclosure measured using content analysis by Branco that consist of 23 items. The research uses all banks in Indonesia from year 2009 until 2015. The study finds significant association between educational background and higher CSR disclosure.

Keyword: CSR disclosure, educational

ABSTRAK

Latar Belakang Pendidikan Presiden Komisaris pada *Corporate Social Responsibility Disclosure*: Studi pada Industri Perbankan di Indonesia

By:
ANDRYAN ISWANINGTYAS
F0312012

Penelitian ini menyelidiki pengaruh latar belakang pendidikan yang ditunjukkan oleh tingkat pendidikan ekonomi yang dicapai oleh presiden komisaris terhadap *CSR Disclosure*. *CSR Disclosure* diukur dengan menggunakan *content analysis* oleh Branco yang terdiri 23 item. Penelitian ini menggunakan semua bank di Indonesia dari tahun 2009 hingga 2015. Studi ini menemukan hubungan yang signifikan antara latar belakang pendidikan dan *CSR Disclosure* yang lebih tinggi.

Keyword: *CSR disclosure*, Latar Belakang pendidikan

HALAMAN PERSETUJUAN PEMBIMBING

Skripsi dengan judul:

**Chairman Educational Background and Corporate Social Responsibility
Disclosure: Study on Banking Industry in Indonesia**

Disusun oleh:

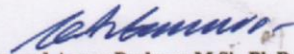
ANDRYAN ISWANINGTYAS

NIM: F0312012

Telah Disetujui Pembimbing

Pada Tanggal:

Pembimbing



Drs. Muhammad Agung Prabowo M.Si., Ph.D., Ak

NIP: 196605011994121001

Mengetahui,

Ketua Program Studi Akuntansi



Drs. Santoso Tri Hananto., M. Si., Ak

NIP. 196909241994021001

HALAMAN PENGESAHAN

**Chairman Educational Background and Corporate Social Responsibility
Disclosure: Study on Banking Industry in Indonesia**

Disusun oleh:

ANDRYAN ISWANINGTYAS

NIM : F0312012

Telah disetujui dan disahkan oleh Tim Penguji Pada Tanggal:

Ketua : Doddy Setiawan SE., M.Si., IMRI, Ph.D., Ak

Sekretaris : Dra. Y Anni Aryani, M.Prof.Acc, Ph.D., Ak

Anggota : Drs. Muhammad Agung Prabowo., M.Si., Ph.D., Ak

Mengetahui,

Ketua Program Studi Akuntansi



Drs. Santoso Tri Hananto., M. Si., Ak

NIP. 196909241994021001

SURAT PERNYATAAN

Yang bertandatangan dibawah ini mahasiswa Fakultas Ekonomi dan Bisnis
Universitas Sebelas Maret:

Nama : Andryan Iswangingtyas
NIM. : F0312012
Program Studi : Akuntansi
Judul Skripsi : Chairman Educational Background and Corporate
Social Responsibility Disclosure: Study on Banking
Industry in Indonesia

Menyatakan dengan sebenarnya, bahwa skripsi yang saya buat ini adalah benar-
benar merupakan hasil karya sendiri dan bukan merupakan hasil
jiplakan/salinan/saduran dari karya orang lain. Skripsi ini merupakan bagian dari
penelitian dibawah bimbingan Bapak Drs. Muhammad Agung Prabowo M.Si.,
Ph.D., Ak.

Apabila ternyata dikemudian hari terbukti pernyataan ini tidak benar, maka saya
akan menerima sanksi akademik berupa penarikan ijazah dan pencabutan gelar
sarjananya.

Demikian pernyataan ini saya buat dengan sebenar-benarnya.

Surakarta, Oktober 2016
Mahasiswa



Andryan Iswangingtyas
NIM. F0312012

MOTTO

Great works are performed not by strength but by perseverance.

(Samuel Johnson)

Success consists of going from failure to failure without loss of enthusiasm.

(Winston Churchill)

A man should never neglect his family for business.

(Walt Disney)

ACKNOWLEDGEMENT

First and foremost, praised and thanks to Allah SWT, the Almighty, for all the graces and blessings throughout my research work to complete the undergraduate thesis.

I would like to express my gratitude to my research supervisor, Drs. Muhammad Agung Prabowo M.si., Ph.D., Ak. He gives me opportunity to do research and give guidance throughout this research. His advice was useful for the completion of this undergraduate research. He was taught me a lot of precious lesson and insight of the academic environment in general. He also give me encourage to make me more brave, confidence and have a big dream. It was a great honor to work and study under his graduate.

I would like to say thank to Dr. Sri Hunik Runing Sawitri M.Si., as the dean of Faculty of Economic and Business Universitas Sebelas Maret and Drs. Santoso Tri Hananto, M.Si., Ak., as the Head of Accounting Department faculty of Economics and Business Universitas Sebelas Maret.

I also would like to say so much grateful to my parents, Bapak Subiyanto and Ibu suparwati for their prayers, caring, sacrifice and love preparing me for my future. They always give a lot of prayer, support and spirit to my completion of my undergraduate thesis and they give me so much spirit too. I also express thank to my little brother, Wahyu, for their support, spirit and their prayer.

I would like to say big thank to my friend and research colleagues, Bintang, Deo, Felik, Adam, Brian, Diar, Rendi, Juoro, and Andre. Your support and lesson can make this research work finished. I express my thanks to my friend in class of 2012 especially to the class A, undergraduate accounting department students of Faculty of Economics and Business, Sebelas Maret University, for the encouragement and support to complete this research.

Finally my thanks go to all the people who have supported me to complete the undergraduate thesis directly or indirectly.

Surakarta, 23 October 2016

Author

ANDRYAN ISWANINGTYAS

CONTENT

TITLE	i
ABSTRACT	ii
ABSTRAK	iii
HALAMAN PERSETUJUAN	iv
HALAMAN PENGESAHAN.....	v
STATEMENT OF ORIGINALITY	vi
MOTTO	vii
ACKNOWLEDGEMENT	viii
CONTENT	x
LIST OF TABLES AND FIGURES.....	xii
LIST OF APPENDICES	xiii
CHAPTER 1 INTRODUCTION	1
1.1. Research Background.....	1
1.2. Research Objectives	3
1.3. Research Benefits.....	4
CHAPTER 2 LITERATURE REVIEW AND HYPOTHESIS	
DEVELOPMENT.....	5
2.1. Corporate Social Responsibility Disclosure	5
2.2. Corporate Governance	6
2.3. Educational Background to CSR Disclosure	7
CHAPTER III RESEARCH DESIGN.....	10

3.1. Data	10
3.2. Measures of CSR Disclosure	10
3.3. Measures of Independent Variables	11
3.4. Model Specification	12
CHAPTER IV RESULTS	13
4.1. Sample Selection	13
4.2. Descriptive Statistics	14
4.3. Correlation Analysis	15
4.4. Baseline Result	17
4.5. Robustness Check	19
CHAPTER V SUMMARY AND CONCLUSION.....	28
5.1. Conclusion	28
5.2. Limitations of The Research	28
5.3. Suggestion for Future Reseach.....	28
REFERENCE	30
APPENDIX	

LIST OF TABLES AND FIGURES

TABLE

3.1. SUMMARY OF OPERATIONALIZATION OF VARIABLES	12
4.1. SAMPLE SELECTION	13
4.2. SUMMARY OF STATISTICS.....	14
4.3. PEARSON CORRELATION MATRIX	15
4.4. REGRESSION RESULT 1	17
4.5. REGRESSION RESULT 2	19
4.6. REGRESSION RESULT 3	21
4.7. REGRESSION RESULT 4	22
4.8. REGRESSION RESULT 5	23
4.9. REGRESSION RESULT 6	24
4.10. REGRESSION RESULT 7	25
4.11. REGRESSION RESULT 8	26
4.12. REGRESSION RESULT 9	27

FIGURE

4.1. CSR DISCLOSURE LEVELS.....	16
---------------------------------	----

LIST OF APPENDICES

Appendix A–List of Banks in Indonesia

Appendix B – Items of Branco Index

Appendix C – Regression Results