

COMPANY CHARACTERISTICS AND SOCIAL DISCLOSURE OF MANUFACTURING COMPANIES LISTED ON THE INDONESIAN STOCK EXCHANGE

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Abstract: This study investigates the social responsibility practice of manufacturing companies in Indonesia. Specifically, this study aims to analyse the influence of firm characteristics on the social responsibility disclosure of manufacturing companies. As a census study, this study covers all manufacturing companies listed on the Jakarta Stock Exchange (JSX). The results show that the social responsibility disclosure made by manufacturing companies is relatively low, while the characteristics of the company provide a diverse impact on social responsibility practices.

Keyword: Company Characteristics, Social Disclosure

INTRODUCTION

Accounting products are a means for management to account for the company's economic performance to investors, creditors, and the government, where the performance carried out by the manager is only to advance the company's financial interests by pursuing the maximum possible profit, companies must also be able to participate, Company participation in CSR initiatives can increase corporate social responsibility (CSR) initiatives, balance commercial and social goals, and reduce the negative impact of business on society. (However, with the birth of socio-economic accounting, accounting products can also be used by management as a means to account for the company's social performance to interested parties, namely shareholders. Businesses that can meet stakeholder expectations will perform better in the social and environmental fields (Angela K. Davis, 2016). Information disclosed by companies in annual reports can be grouped into two mandatory disclosures and voluntary disclosures. Mandatory disclosures are disclosures that must be made by companies as a form of government intervention or intervention to overcome potential market failures. Information that must be disclosed in the annual report is an overview of important financial data, analyses, and general discussion by management, audited financial statements and management reports. While voluntary disclosure will provide a reduction in stock price volatility and more liquidity will be generated (Chandrasekhar Krishnamurti, 2018).

Voluntary disclosure arises because of public awareness of the surrounding environment. Voluntary disclosure is also important in this situation. Understand the problem of information asymmetry in the future (Elfeky, 2017). The added value obtained from its stakeholders. However, not all companies disclose their social activities. Various studies related to factors that influence corporate social responsibility disclosure show a diversity of results. Research conducted by (Pramesti³, 2021). Shows that there is no relationship and influence on company size with corporate social responsibility³¹. Meanwhile, research (Nofrivul, 2022) found a relationship between the two variables. The relationship between disclosure of corporate social responsibility and profitability shows a positive relationship. In other research conducted (DUMAR²¹ NI SILALAH, 2022) found that the type of company has an influence on the disclosure of corporate responsibility. In the relationship between profile and disclosure of corporate social responsibility, there are inconsistencies in research results. The results of research conducted (Rosida Majid, 2021) found that the company's high profile gave positive results on corporate disclosure while other studies (Rahmantari, 2021) found that the company's high or low profile was unable to provide a moderating relationship to corporate disclosure. The diversity of the results obtained may be due to the inconsistency of the variables (company characteristics) used in the study. The use of different variables (company characteristics) in each study may cause varying results to include other variables in the study. In addition, another reason is because of the misaligned relationship between the community and the company. This can be seen with the various protests carried out by the community inside and outside the company environment. Their demand is that the company pay more attention to social responsibility in the environment around the company. Sarah, one way to solve the above problem is to include the Board of Commissioners in the organisational structure, which is taken from inside and outside the company environment. The board of commissioners can mean a member of the company who has the authority to oversee management activities, the board of commissioners has no affiliation with any party and the board of commissioners is responsible for the long-term performance of the company (Wahtu P³³setya, 2021). The underlying reason that the board of commissioners can influence the extent of social responsibility disclosure is because the board of commissioners is the highest executor in the company. The composition or number of the board of commissioners in the company will reflect objectivity in assessing the policies made by the company. The board of commissioners who come from outside the company will be seen as better, because parties from outside will determine policies relating to the company more objectively than companies that have a board of commissioners that only come from within the company. In addition, the number of commissioners¹² contained in the organisational structure can affect performance and responsibility to the community in the internal or external environment of the company. Because the more boards of commissioners there are in a company, fraud or acts of deviation from the policies set by the company can be minimised. In research (Sawitri et al., 2019) Corporate financial reporting is considered the main user (investor and creditor) as good news and bad news. Good news means that the information presented is considered important and can be used as credit decision-making and investment decisions. (Kabul Wahyu Utomo, Mila Arlinawati, 2020) Understanding financial position means that workers know all of the assets owned, all of the accounts payable and financial estimates that will roll every month as income. (Agus Zainal Arifin, 2021) Financial behavior truly depends on knowledge of someone's management, so financial behavior depends on someone's expertise in financial management in the long period. (Gofwan, 2022) defines financial performance as a subjective measure of how well a firm uses assets from its primary mode of business to generate revenues. He further says that the term can also be used as a general measure of a firm's overall financial health position over a given period of time, and

can be used to compare similar firms across the same industry or to compare industries or sectors in aggregation. (Lee & Suh, 2022) On this point, calls for researchers to gain a better understanding of “the mechanisms behind the relationship between ESG and financial performance”. Our study evaluates ESG literature to propose a process and integrated modeling approach that addresses this research gap. (Xie et al., 2022) We posit that increasing the level of green process innovation from a low to medium level incurs an initial profit decline and puts firms at a competitive disadvantage compared to innovative competitors that are not investing in green processes. First, when firms conduct green process innovations, they need to invest substantial resources, and this type of investment is usually quite expensive. (Saygili et al., 2022) The internal drivers are corporate governance (CG) and financing institutions, regulating bodies and laws, corporations, civil society organizations, and the media. The external triggers are conventions and organizations that are internationally recognized. Mergers are part of the banking restructuring programme in Indonesia which aims to have healthy and strong banks (Manurung et al., 2021). In addition, the company's decision to merge is an effort to improve the company's financial performance. CSR disclosure plays a very important role for the company, The other is used to attract investment funds from the community. Confirms empirical evidence that topical disclosure occurs simultaneously Social and ecological topics in company annual reports influence decision-making Change in stock price and trading volume from an investor's perspective. CSR disclosures are grouped under the Global Reporting Initiative (GRI) In three dimensions: economic, ecological and social. It has something to do with it Impact of corporate activity. The impact of corporate activities is extremely large In general, that is, for the economy, the environment and even social life. For this, Businesses must take responsibility for these three impacts. has been widely researched by previous researchers, and others: (Viviers & Cohen, 2011);(Bromiley et al., 2015);(Honjo, 2021); (Andrei et al., 2022); (Allen et al., 2015); (Kuehn et al., 2017); (Likitwongkajon & Vithessonthi, 2020)

METHODS

The research was conducted on manufacturing companies listed (go public) on the Indonesia Stock Exchange in 2010. And it is known that the number of manufacturing companies listed (go public) on the IDX is 135 companies which are divided into 18 categories of companies. Manufacturing companies listed on the IDX are used as a census, because these companies have an obligation to submit annual reports to parties outside the company. This research is a census study so that all manufacturing companies listed on the Indonesia Stock Exchange are the object of analysis.

This study was tested using multiple linear regression methods to determine the effect of the variables involved in the study. In the regression model, it is not only the independent variables that affect the dependent variable, but there are still other factors that can cause errors in observations, which are called disturbance errors (ϵ) or disturbance's error. In order for the regression analysis model used in this study to theoretically produce valid parametric values, first the classical regression assumption tests will be carried out, which include normality tests, multicollinearity, and heteroscedasticity. To test the hypothesis in this study, multiple linear regression method, individual parameter significance test (t statistical test), simultaneous significance test (F statistical test), and coefficient of determination are used.

RESULT AND DISCUSSION

Based on the presentation of research data and processing results sourced from the company's Annual Report describes the practice of social responsibility disclosure implemented by manufacturing companies in Indonesia can be explained from the test results of descriptive statistics known that the average disclosure of social responsibility of

manufacturing companies hanyalah 0.3623 or 36.23% Only from the total disclosure. This means that it can be concluded that the level of manufacturing in Indonesia is still very low, while the influence of company characteristics (company size, profitability, board size, and profile) on the disclosure of social responsibility of manufacturing companies is as follows: In simultaneous testing, the level of influence of independent variables (SIZE, ROA, OK, PROFILE) on social disclosure (INDEX) is found to be quite low, namely 42.1% (Adjusted RI 0.421). This means that simultaneously size, profitability, board size and profile are able to influence the level of disclosure of social responsibility of manufacturing companies by 42.1%. The remaining 57.9% is influenced by other variables outside the variables used. This low level of Adjusted R2 indicates the need for further research by adding other variables as a predictor of the disclosure of social responsibility of manufacturing companies. Nevertheless, when viewed from the significance, simultaneously the variables used have a significant effect with an F value of 25.333 with a significance of 0.000.

In partial testing, four variables namely size, profitability, board size and profile have a significant effect on the disclosure of social responsibility of manufacturing companies. The discussion of each variable in partial testing is as follows:

a. Company Size

Evidence that social responsibility disclosure is influenced by company size has been found in previous studies. This is generally attributed to the political risk faced by larger companies compared to smaller companies. Theoretically large companies will not be free from pressure, and larger companies with greater operating activities and influence on society are likely to have shareholders who pay attention to the social programmes made by the company so that the disclosure of corporate social responsibility will be more extensive. In terms of labour, with the increasing number of workers in a company, the pressure on management to pay attention to the interests of labour will be greater. Programmes related to labour, which are part of social responsibility, will be increasingly carried out by companies. This means that the company's social responsibility programme is also increasingly banvak and will be disclosed in the annual report. In this study, company size is expressed by the number of workers. The test results show a significant influence on the disclosure of social responsibility of manufacturing companies with a value of $t = 3.943$ with a significance of 0.000. It can be interpreted that the more the number of the company's workforce, the more extensive the disclosure of manufacturing social responsibility. The results of this study support the results of previous research related to the effect of company size on social responsibility disclosure as found by (Savina Maytrinanda, 2018) that company size has a positive influence on corporate disclosure. Larger companies will probably have shareholders who pay attention to the social programmes made by the company in the annual report, which is a medium for disseminating information about the company's financial social responsibility.

b. profitability

Theoretically, according to (Mohammad Nur Uddin, 2022) Profitability provides an assessment of where the company can generate a profit in business, the profit also provides an assessment as the company provides or processes the effectiveness of these profits efficiently in terms of resources or operations and implementation of information disclosure. This is supported by the argument that when the company has a high level of profit, the company (management) considers it unnecessary to report things that can disturb information about the company's financial success. Conversely, when the level of profitability is low, they expect that users of the report will read "good news" about the company's performance.

In this study, economic performance/profitability expressed in ROA shows an insignificant negative influence on corporate social responsibility disclosure as indicated by

the value of $b_2 = -0.001$ with a t value = -1.015 with a significance of 0.312 . This means that there is no significant negative effect of profitability on the disclosure of corporate social responsibility of manufacturing companies.

The results of this study failed to support legitimacy theory which states that profitability has a negative effect on corporate social responsibility disclosure. However, this study succeeded in proving the direction of the negative relationship between profitability and corporate social responsibility disclosure as proposed by Donovan and Gibson. In addition, the results of this study are in line with the results of research conducted (Mochamad Rafi Rachman, 2021) which reports that profitability has no effect on corporate social responsibility disclosure. Research in Indonesia conducted by (Salas, 2022) shows the results that profitability has no effect on corporate social and environmental disclosure and profitability is unable to moderate the company.

c. Board of Commissioners Size

Based on agency theory, the board of commissioners is considered the highest internal control mechanism, which is responsible for monitoring the actions of management. In relation to information disclosure by companies, most studies show a positive relationship between various characteristics of the board of commissioners and the level of information disclosure by companies.

In this study, the size of the board of commissioners, expressed by the number of members of the board of commissioners, shows a significant positive effect on corporate social responsibility disclosure with a value of $t = 3.713$ with a significance of 0.000 . This means that the greater the number of members of the board of commissioners in a company, the wider the disclosure of social responsibility made by the company.

The results of this study successfully support agency theory and are in accordance with the opinion of Collerer and Gregory (2001) which states that the greater the number of board members, the easier it will be to control the CEO and the more effective monitoring will be. Associated with the disclosure of social responsibility, the pressure on management will also be greater to disclose it. These results also successfully support the results of research (Listiwati, 2021) which found that the board of commissioners has a positive effect on the extent of corporate social responsibility disclosure.

d. Profit

A systematic relationship between company profile and corporate social responsibility disclosure has been found in previous studies. This is associated with variations in the impact of company operations on the environment and society, so the general hypothesis states that companies that have a large impact on the environment and society will disclose more social information. Linked to legitimacy theory, this is done by companies to legitimise their operations and reduce pressure from social and environmental activists.

The results of this study successfully support the theory by showing a significant positive effect of profile on corporate social responsibility disclosure with a value of $t = 4.150$ and significant 0.000 . This means that companies with high profile type will make wider social responsibility disclosure than low profile companies. This finding is in accordance with results of previous studies such as (Deddy Sulestiyono, 2022) which states that profile has a positive effect on corporate social responsibility disclosure.

Simultaneously, company characteristics (size, profitability, size of the board of commissioners and profile) have a significant effect on the disclosure of social responsibility of manufacturing companies. However, the ability of all variables in influencing the amount of corporate social responsibility disclosure is only 42.1% , which

means that 57.9% of corporate social responsibility disclosure is influenced by other variables not examined.

CONCLUSION

The research conclusions are:

1. The practice of social responsibility disclosure implemented by manufacturing companies in Indonesia cannot be said to be good or still low because the average disclosure is only 36.23% of the total disclosure.
2. Simultaneously or together the variables of company size, profitability, board size and profile have a significant effect on the disclosure of social responsibility of manufacturing companies. Partially the influence of each independent variable is as follows:
 - a. Partially, company size (expressed in number of labour) has a significant effect on the disclosure of social responsibility of manufacturing companies. In other words, the greater the number of workers in a company, the greater the pressure on management to pay attention to the interests of labour. Programmes with labour, which are part of social responsibility, will be increasingly carried out by the company and will be disclosed in the annual report.
 - b. Partially profitability (ROA) has no significant effect on the disclosure of social responsibility of manufacturing companies. This means that ROA does not affect the disclosure of social responsibility in the company.
 - c. Partially, the size of the board of commissioners has a significant effect on the disclosure of social responsibility of manufacturing companies. This means that the more the number of members of the board of commissioners in the company, the wider the disclosure of social responsibility made by the company.
 - d. Market profile (high profile and low profile) has a significant effect on the disclosure of social responsibility of manufacturing companies. This means that companies with high profile type will make wider social responsibility disclosure than low profile companies.

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