

ABSTRACT

THE EFFECT OF CORPORATE SOCIAL RESPONSIBILITY (CSR) DISCLOSURE, DIVIDEND POLICY, AND INDEPENDENT COMMISSIONERS ON STOCK PRICE IN MINING COMPANIES LISTED ON THE BURSA EFEK INDONESIA (BEI) PERIODE 2018 – 2022.

Reza Benny Zafira¹⁾, Fitriyah Nurhidayah²⁾

¹⁾ Student of Accounting Departement, Pembangunan Jaya University

²⁾ Lecturer of Accounting Departement, Pembangunan Jaya University

This research was conducted to examine the effect of Corporate Social Responsibility disclosure, dividend policy, and the proportion of independent commissioners selected from Good Corporate Governance (GCG) on stock price. The data used in this study is based on secondary data obtained from annual reports published on the respective companies websties in the mining sector companies listed on the Indonesia Stock Exchange (IDX) www.idx.co.id for the periode 2018 – 2022. The research used purposive sampling technique, selecting 10 mining sector companies with 50 Samples that met specifiec criteria. Based on the results of the analysis of CSR disclosures from economic aspects, CSR disclosures from environmental aspects, CSR disclosures from social aspects, and dividend policy have a significant effect on stock prices. Meanwhile, the proportion of independent commissioners has no significant effect on stock prices. This research proves that companies' disclosure of economic, environmental and social aspects of CSR is factored by the needs of stakeholders in obtaining a positive image in society. Apart from that, dividend policy and the proportion of independent commissioners can be used as a company signal in providing information. So this research supports stakeholder and signal theory.

Keywords: *Corporate Social Responbility, CSR , Dividend Policy, Proportion of Independent Commisioners, Stock Price, GCG, GRI.*

Reference : 57
Publication Years : 1973–2023