

ABSTRACT

This study aims to analyze the effect of ownership structure on corporate social responsibility disclosure on manufacturing companies. The ownership structure which are examined are institutional ownership, managerial ownership, foreign ownership, and firm size, leverage, and ROA (Return On Asset) as control variable. The extent of CSR Disclosure based on the GRI (Global Reporting Initiatives) indicators version 4.0.

The population of this research is the manufacturing companies listed in IDX (Indonesia Stock Exchange) in the year of 2013-2015. Based on purposive sampling method, sample of this research is 48 companies. Data analysis is used process by classic assumption, and hypothesis test is used multiple regression method in SPSS 22.0 software.

This research's results show that managerial and foreign ownership has a positive and significant effect on CSR disclosure. While institutional ownership has no significant effect on CSR disclosure.

Keywords: Corporate Social Responsibility (CSR) disclosure, institutional ownership, managerial ownership, foreign ownership.