

ABSTRACT

This research aims to determine: 1) foreign ownership positive influence on CSR disclosure, 2) institutional ownership positively affects the disclosure of CSR, 3) managerial ownership positively affects the disclosure of CSR, 4) the size of boards of commissioners positively affects on the disclosure of CSR 5) the proportion of boards of commissioners independency positively affects on the disclosure of CSR, 6) audit committee positively affects on the disclosure of CSR, 7) The profile of industry positively affects on the disclosure of CSR.

Research was conducted on the annual report of companies listed on the Stock Exchange Indonesia (BEI) using 16 companies from years 2013-2015 as the sample. Sampling using purposive sampling method. Analisis data using descriptive statistics test, classic assumption test consists of normality test, autocorrelation, multicollinearity test, test heteroskedastisitas and hypothesis testing using multiple linear regression.

Results of the study: 1) foreign ownership has no effects on the disclosure of CSR, 2) institutional ownership has no effect on the disclosure of CS, 3) managerial ownership has no effect on the disclosure of CSR, 4) the size of boards of commissioners positively affects disclosure of CSR, 5) the proportion of boards of commissioners independency has no effect on the disclosure of CSR, 6) audit committee positively affects disclosure of CSR, 7) The profile of industry positively affects disclosure of CSR

Keywords: Foreign Ownership, Institutional Ownership, Managerial Ownership, The Size of Boards of Commissioners, The Proportion of Boards of Commissioners Independency, Audit Committee, The Profile of Industry, CSR Disclosure.