

## INTISARI

Penelitian ini bertujuan untuk menganalisis Pengaruh Kepemilikan Manajerial, Kepemilikan Institusional, dan Ukuran Perusahaan terhadap Kinerja Perusahaan yang dimediasi oleh *Corporate Social Responsibility Disclosure*. Populasi dalam penelitian ini adalah seluruh perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2014 sampai periode 2016, dengan metode *purposive sampling* diperoleh sebanyak 122 data penelitian sebagai sampel. Data dalam penelitian ini adalah data sekunder, berupa laporan keuangan. Teknik analisis data yang digunakan adalah regresi linear berganda.

Hasil penelitian menunjukkan bahwa kepemilikan manajerial dan kepemilikan institusional tidak berpengaruh signifikan terhadap *corporate social responsibility disclosure*. Untuk variabel yang memiliki pengaruh secara signifikan yaitu kepemilikan manajerial dan ukuran perusahaan terhadap kinerja perusahaan, tetapi kepemilikan institusional dan *corporate social responsibility disclosure* tidak berpengaruh secara signifikan terhadap kinerja perusahaan. Hasil penelitian ini juga menunjukkan bahwa *corporate social responsibility disclosure* bukan merupakan variabel intervening dalam pengaruh kepemilikan manajerial dan kepemilikan institusional terhadap kinerja perusahaan

**Kata Kunci:** Kepemilikan Manajerial, Kepemilikan Institusional, Ukuran Perusahaan, *Corporate Social Responsibility Disclosure*, Kinerja Perusahaan

## **ABSTRACT**

The research aimed at analyzing The Effect of Managerial Ownership, Institutional Ownership, and Company Size towards Company Performance Mediated by Corporate Social Responsibility Disclosure. The sample of the research was all manufacturing companies listed in Bursa Efek Indonesia (BEI – Indonesia Stock Exchange ) during 2014 – 2016. The number of companies included as the sample in the research was 122 which were collected using purposive sampling method. The data in the research were secondary data in form of financial report. The data analysis technique used is multiple linear regression.

The result of research indicated that managerial and institutional ownership did not have significant effect towards corporate social responsibility disclosure for variables that had significant effect which were managerial ownership and company size towards company performance. However, institutional ownership and corporate social responsibility disclosure did not have significant effect towards company performance. The result also indicated that corporate social responsibility disclosure was not the intervening variable in the effect of managerial ownership and institutional ownership towards company performance.

**Keywords** : Managerial Ownership, Institutional Ownership, Company Size, Corporate Social Responsibility Disclosure, Company Performance