

INTISARI

Penelitian ini bertujuan untuk menganalisis Pengaruh Dewan Komisaris, Komposisi Dewan Komisaris, Kepemilikan Manajerial, Kepemilikan Institutional dan Kepemilikan Asing terhadap *Corporate Social Responsibility Disclosure*. Variabel independen dalam penelitian ini adalah ukuran dewan komisaris, komposisi dewan komisaris, kepemilikan manajerial, kepemilikan institutional, kepemilikan asing.

Populasi dalam penelitian ini adalah seluruh perusahaan manufaktur yang terdaftar di BEI. Dalam penelitian ini sampel berjumlah 69 responden yang dipilih berdasarkan metode *purposive sampling*. Alat analisis yang digunakan adalah *Statistical Product and Service Solutions* (SPSS).

Berdasarkan analisis yang telah dilakukan diperoleh hasil bahwa ukuran dewan komisaris dan kepemilikan asing berpengaruh positif dan signifikan terhadap *corporate social responsibility disclosure*, sedangkan komposisi dewan komisaris, kepemilikan manajerial dan kepemilikan asing tidak berpengaruh signifikan terhadap *corporate social responsibility disclosure*.

Kata kunci : *Corporate social responsibility disclosure*, ukuran dewan komisaris, komposisi dewan komisaris, kepemilikan manajerial, kepemilikan institutional, kepemilikan asing.

ABSTRAK

This research is intended to analyze The Influence Board of Commissioner Size, Board of Commissioner independent Composition, Managerial Ownership, Institution Ownership and Foreign Ownership of Corporate Social Responsibility Disclosure. The independent variable in this study are the board of commissioner size, board of commissioner Independent composition, managerial ownership, institutional ownership, and foreign ownership.

Population inside this research is the entire manufacture company that is listed under BEI to 2013 period. There are 69 sample respondents selected by purposive sampling. The tool used for this research is Statistical Product and Service Solutions.

Based on the analysis result, the size of commissioner council and foreign ownership gives positive and significant influences toward corporate social responsibility disclosure, whereas the commissioner composition, managerial ownership and foreign ownership has no significant effect toward Corporate Social Responsibility Disclosure

Keywords: Corporate Social Responsibility Disclosure, board of commissioner size, board of commissioner independent composition, managerial ownership, institutional ownership, foreign ownership.