

## ABSTRAK

Penelitian ini bertujuan untuk menguji seberapa besar Pengaruh Kepemilikan Manajerial, Kepemilikan Institusional, Ukuran Perusahaan Dan Dewan Komisaris Terhadap Pengungkapan *Corporate Social Responsibility* (CSR) Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Periode 2016-2020. Metode pengumpulan data melalui survei pada Bursa Efek Indonesia dengan sampel 60 perusahaan. Metode analisis yang digunakan adalah analisis regresi data panel menggunakan Eviews 9

Hasil penelitian yang didapatkan berdasarkan Uji Parsial (Uji t) diperoleh Kepemilikan Manajerial berpengaruh signifikan terhadap *Corporate Social Responsibility*. Serta Kepemilikan Institusional berpengaruh signifikan terhadap *Corporate Social Responsibility*. Serta Ukuran Perusahaan tidak berpengaruh signifikan terhadap *Corporate Social Responsibility*. Serta Dewan Komisaris berpengaruh signifikan terhadap *Corporate Social Responsibility*.

Kontibusi sumbangan variabel *Independen* diperoleh Kepemilikan Manajerial, Kepemilikan Institusional, Ukuran Perusahaan dan Dewan Komisaris terhadap variabel dependen *Corporate Social Responsibility* adalah sebesar 64% sedangkan sisanya adalah 36% dipengaruhi oleh variabel lain di luar penelitian ini. Kemudian kontibusi sumbangan variabel *independen*.

**Kata Kunci : Kepemilikan Manajerial, Kepemilikan Institusional, Ukuran Perusahaan, Dewan Komisaris, *Corporate Social Responsibility***

## **ABSTRACT**

*This study aims to examine the influence of Managerial Ownership, Institutional Ownership, Company Size and Board of Commissioners on Corporate Social Responsibility (CSR) Disclosures in manufacturing Companies Listed on the Indonesian Stock Exchange for the 2016-2020 period. The method of collecting data is through a survey on the Indonesian stock exchange, with up to 60 companies. The analytical method used is panel data regression analysis using Eviews 9.*

*The result obtained based on the partial test (t test) obtained that Managerial Ownership has a significant effect on Corporate Social Responsibility. And Institutional Ownership has a significant effect on Corporate Social Responsibility. And the Size of the company does not have a significant effect on Corporate Social Responsibility. And the board of Commissioners has a significant effect on Corporate Social Responsibility.*

*The contribution of independent variables obtained by Managerial Ownership, Institutional Ownership, Company Size and Board of Commissioners on the dependent variable of Corporate Social Responsibility is 64 % while the remaining 36 % is influenced by other variables outside of this study. Then the contribution of the independent variable.*

***Keywords: Managerial Ownership, Institutional Ownership, Company Size, Board of Commissioners, Corporate Social Responsibility***