

PENGARUH *MANAGEMENT OWNERSHIP*, *INSTITUTIONAL OWNERSHIP*, DAN *LEVERAGE* TERHADAP PENGUNGKAPAN *CORPORATE SOCIAL RESPONSIBILITY* PADA PERUSAHAAN MANUFAKTUR *FOOD AND BEVERAGE* YANG *LISTING* DI BURSA EFEK INDONESIA PADA TAHUN 2011 – 2016

ABSTRAK

Tanggungjawab sosial perusahaan atau dikenal dengan istilah *Corporate Social Responsibility* (CSR), merupakan aspek penting yang harus dilakukan perusahaan dalam operasionalnya. Hal tersebut bukan semata-mata memenuhi peraturan perundang-undangan, melainkan secara logis terdapat hukum sebab akibat, dimana ketika operasional perusahaan memberikan dampak negatif, maka akan muncul respon negatif yang jauh lebih besar dari masyarakat maupun lingkungan yang dirugikan. Perusahaan berharap jika dengan menerapkan *Corporate Social Responsibility* atau tanggung jawab sosial perusahaan akan memperoleh legitimasi sosial dan akan memaksimalkan ukuran keuangan untuk jangka waktu yang panjang. Berdasarkan fenomena diatas tujuan untuk mengetahui Pengaruh *Management Ownership*, *Institutional Ownership*, dan *Leverage* Terhadap Pengungkapan *Corporate Social Responsibility* pada Perusahaan Manufaktur *Food and Beverage*. Penelitian ini menggunakan pendekatan kuantitatif dengan analisis regresi data panel. Data penelitian ini menggunakan data sekunder yang diperoleh dari 12 laporan keuangan Perusahaan Manufaktur *Food and Beverage* berdasarkan teknik purposive sampling. Hasil penelitian diperoleh bahwa secara parsial dan simultan *Management Ownership*, *Institutional Ownership*, dan *Leverage* berpengaruh signifikan terhadap Pengungkapan *Corporate Social Responsibility*, dengan *Management Ownership*, *Institutional Ownership*, dan *Leverage* memberikan keragaman sebesar 12.7% terhadap Pengungkapan *Corporate Social Responsibility* sedangkan sisanya sebesar 87.3% dipengaruhi oleh faktor lain yang tidak diamati di dalam penelitian ini.

Kata Kunci: *Management Ownership*, *Institutional Ownership*, *Leverage*, Pengungkapan *Corporate Social Responsibility*

THE EFFECT MANAGEMENT OWNERSHIP, INSTITUTIONAL OWNERSHIP, AND LEVERAGE ON CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE IN FOOD AND BEVERAGE MANUFACTURING COMPANY LISTING IN INDONESIA STOCK EXCHANGE PERIOD 2011 – 2016

ABSTRACT

Corporate social responsibility, known as Corporate Social Responsibility (CSR), is an important aspect that a company must perform in its operations. It does not merely comply with legislation, but logically there is a law of cause and effect, where when the operations of the company have a negative impact, there will be a much greater negative response from the affected community and environment. The company hopes that by applying Corporate Social Responsibility or corporate social responsibility will gain social legitimacy and will maximize the size of the financial for a long period of time. Based on the above phenomenon, the purpose is to know the Influence of Management Ownership, Institutional Ownership, and Leverage to Disclosure of Corporate Social Responsibility in Food and Beverage Manufacturing Company. This research uses quantitative approach with regression panel data analysis. This research data uses secondary data obtained from 12 financial statements of Food and Beverage Manufacturing Company based on purposive sampling technique. The results showed that partially and simultaneously Management Ownership, Institutional Ownership and Leverage significant effect on Corporate Social Responsibility Disclosure, with Management Ownership, Institutional Ownership and Leverage giving 12.7% diversity to Corporate Social Responsibility Disclosure while the remaining 87.3% by another factor not observed in this study.

Keywords: *Management Ownership, Institutional Ownership, Leverage, Corporate Social Responsibility Disclosure*