ABSTRACT

The main focus of this research is to analyze how a company's ownership structure consisting of managerial ownership, institutional ownership, and foreign ownership impacts Corporate Social Responsibility (CSR) activities. As well as the moderating effect of financial performance on the relationship between the two.
To obtain the desired analysis results, researchers used 4 types of research variables, consisting of independent variables (managerial ownership, institutional ownership, and foreign ownership), dependent variables (Corporate Social Responsibility—CSR), moderating variables (financial performance which is proxied by Return on Assets—ROA), and control variables (company size and leverage). Research data was analyzed using multiple linear regression analysis methods to test the research model without looking at the moderation effect and Moderated Regression Analysis (MRA) to look at the moderation effect on the research model, using SPSS software.
The test results show that managerial ownership and foreign ownership have a direct impact on Corporate Social Responsibility (CSR) while institutional ownership has no impact on CSR. On the other hand, the moderating effect only strengthens the impact of institutional ownership on Corporate Social Responsibility (CSR) and does not affect managerial ownership and foreign ownership.

Keywords: *company ownership structure, managerial ownership, institutional ownership, foreign ownership, Corporate Social Responsibility (CSR), financial performance*